Keewatin Yatthé
Regional Health Authority

2013-14 Annual Report

Cover/Inset photos:
Mother bear and cubs,
Highway 155 between Buffalo Narrows and Beauval.

This report is available in electronic format (PDF)
online at www.kyrha.ca

Keewatin Yatthé Regional Health Authority

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Keewatin Yatthé
Regional Health Authority

2013 - 14 Annual Report

Wholistic Health of Keewatin Yatthé
Health Region Residents

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Letter of Transmittal

To: Honourable Dustin Duncan
Minister of Health

Dear Minister Duncan,

The Keewatin Yatthé Regional Health Authority (KYRHA) is pleased to provide you and the residents of our northwest Saskatchewan health region with the 2013-14 annual report. In addition to outlining activities and accomplishments of the region for the year ended March 31, 2014, this report provides the audited financial statements for the same period.

KYRHA remains committed to Lean and Kaizen – to putting the needs and values of patients and families at the forefront and to using proven methods and best practices to continuously improve and change the healthcare system for the better.

Our ability to move forward on this patient- and family-first, continous improvement path is made possible by the dedicated efforts of our employees, who through adoption of visual daily management, have kept work on track, made and monitored improvements and demonstrated progress towards priorities and goals.

As the 2013-14 fiscal year came to a close, long-time CEO Richard Petit retired. We will miss his community-focused, compassionate leadership and thank him for his dedicated service to our region. Jean-Marc Desmeules, formerly Executive Director of Health Services, was appointed to chief executive officer March 10, 2014.

Respectfully submitted,

Tina Rasmussen
Chairperson

INTRODUCTION

THIS ANNUAL REPORT presents the Keewatin Yatthé Regional Health Authority's activities and results for the fiscal year ending March 31, 2014.

The 2013-14 Annual Report provides an opportunity to assess accomplishments, results, lessons learned and a chance to identify how to build on past successes for the benefit of the people of the Keewatin Yatthé Health Region.

The health authority is solely responsible for preparation of the report, from the gathering and analysis of information through to the design and layout of pages. As a result, we are confident in the reliability of the information included within the report.

As for selection rationale for the critical aspects of performance on which to focus — the regional breakthrough initiatives in support of provincial hoshins as well as sick time and wage-driven premiums — these are core performance areas in which the RHA seeks improvement with data available from regionally designed measurements and metrics.

ALIGNMENT WITH STRATEGIC DIRECTION

ALIGNMENT

KYRHA remains committed to and aligned with the provincial vision, mission and values.

IN SEPTEMBER 2013 KYRHA senior leaders, managers and in-scope supervisors gathered in Buffalo Narrows to begin "diagnosis and review" for the third cycle of Hoshin Kanri/strategy deployment within the Saskatchewan Healthcare Management System. Reflecting on past months activities and results, reviewing what was going well, what could be done better and how to further focus improvements, participants were drawn back to one of the earliest Lean concepts adopted within the region: Nemawashi.

Literally translated from Japanese, nemawashi means "going around the roots" to prepare to transplant a tree. Within the context of Lean, this is an informal process of laying the foundation for proposed change, talking to the people concerned, gathering support and feedback, encouraging buy-in. From these literal roots, the KYRHA Strategy Deployment Tree (see page opposite) was created to represent the cooperative effort of setting priorities, regularly measuring progress and reporting back on what is working and what isn't to yield the fruit of Better Health, Better Care, Better Teams and Better Value.

The RHA and its staff – CEO to frontline providers – remain committed to this alignment of activities with strategic direction. Taking "daily visual management" to the Gemba (where the work is done) and using "at a glance" indicators to know what has been done successfully and what remains to be done in the delivery of quality health care across a vast northern region.

STRATEGY DEPLOYMENT

Setting priorities, regularly measuring progress and reporting back on what's working and what's not

BETTER BECAUSE OF YOU!

Guided by a process of broad input and clear focus, the Saskatchewan healthcare system is committed to **Better Health, Better Care, Better Teams and Better Value** — and safer, more supportive workplaces dedicated to patient/family-centred care.

KYRHA will undertake "***breakthrough initiatives***" in support of these goals.

Staff and management engagement is critical to success. While you may not be directly involved in specific initiatives — the work you do every day remains as important as ever.

STRATEGIC DIRECTION AND GOALS

PROVIDING FOR REGIONAL residents living in communities scattered across northwest Saskatchewan, the Keewatin Yatthé Regional Health Authority administers a patient-oriented healthcare delivery system focused on wholistic health and well being.

Mandate

Within a context of accountability to the Creator, the Keewatin Yatthé RHA's mandate is drawn from:

- **Legislation**: Relevant federal and provincial acts and statutes;
- **Ministry of Health**: Policies and procedures;
- **Community**: Priority issues defined by community;
- **Partnerships**: Developed and maintained by the regional health authority.

Mission

Wholistic Health of Keewatin Yatthé Health Region Residents

Wholistic health is:

- **Inclusive**: Individual, family, community, region and the world at large;
- **Balanced**: Physical, mental, emotional and spiritual wellness;
- **Shared**: Personal health is tied to family/community health – as community/family health is tied to personal health;
- **Responsible**: Individuals make better health decisions for themselves and their families, and participate more fully in community;
- **Focused**: On improving health and wellness of all
- **Unified**: Only one option – Working together.

Saskatchewan Health Regions

Principles

Adults — supported by extended family and local community — are responsible for their own health. To assist individuals, families and communities develop the knowledge, skills, abilities and resources to carry out this responsibility, KYRHA will act in accordance with the following principles:

- Show respect as a foundation for working together;
- Focus on healthy communities by emphasizing factors that build healthy individuals and families;
- Focus on healing in our own lives and in the lives of individuals, families and communities;
- Recognize in our programs, services and activities that spiritual healing is a significant component of wholistic healing, and support individual and family approaches to spiritual healing;
- Strive to create an attitude of responsibility and self-reliance in our people, our families and our communities;

- Support, strengthen and build upon skills, knowledge and energy of board, staff and the people of the region so that we can work together towards our full health potential;
- Build on strengths, transform weaknesses and not violate our potential;
- Strive to meet the needs of people in our decisions, programs and activities;
- Encourage and support healing initiatives of our people, families and local communities;
- Support community caring and traditional strengths in programs and activities;
- Utilize the skills, talents and abilities of local people as much as possible in all initiatives, programs and activities;
- Build on existing community-based services;
- Strive for excellence in quality of care, in the quality of workplace and in the qualifications, skills and attitudes of staff, no less than can be found in any jurisdiction, anywhere;
- Remain committed to developing and encouraging a spirit of cooperation with northern health partners to enhance health outcomes at the regional and local level.

Values

KYRHA maintains and promotes respect as a primary organizational value and building block for the successful achievement of our wholistic health goals and objectives. By reflecting organizational values in daily actions, Keewatin Yatthé's 350 plus employees create a healthy work environment which is the starting point for delivery of best care and services to residents of the region.

- **Mutual respect**: Reflect high regard for unique abilities, talents, feelings and opinions of others;
- **Personal integrity**: Undertake one's duties and responsibilities openly, respectfully and honestly;
- **Self-belief and courage**: Meet challenges with confident ability; take responsibility with courage and conviction;
- **Collaborative work**: Build productive relationships with coworkers and stakeholders;
- **Accountability**: Take ownership in achieving desired results;
- **Empathy and compassion**: Practise non-judgmental listening and support that reflects caring and sensitivity in interactions with colleagues, patients, stakeholders and residents;
- **Honesty and trust**: Be straight-forward, open and truthful, take responsibility for one's actions.

Community Priorities

Within the scope of our mandate, mission and principles, issues-driven community-identified priorities shape the strategic direction of the health authority. These priorities fall into four areas:

- **Community healing** – including denial, unwillingness or reluctance to face problems or take action, to identify issues, to develop and implement solutions or volunteer; as well as lack of trust and issues of violence, poverty, housing and teen pregnancy;
- **Individual and family healing** – including parents unable to care for and nurture children, high levels of family breakdown and the decline of the family unit; lack of respect between generations; reliance on health workers to provide what should be self-care;
- **Program planning and implementation** – including diabetes and complications from the disease; sexually transmitted infections; mental health and addictions; retention of medical health professional services; support for the elderly; information and emphasis on spiritual wellness;
- **Existing activities and service outcomes** – including empowering people to take responsibility for their own health as opposed to creating dependence; greater team work between service providers; jurisdictional issues between treaty and non-treaty people, and among health services across the north; lack of understanding of the role of the board of directors.

FACTORS

THE REGION'S PREDOMINATELY younger population, with differing needs from older counterparts, factors into management decisions about strategy. Social determinants can similarly shape strategic direction, but being beyond the mandate of the RHA to address, require external partnerships to begin to affect better health outcomes.

Population

KYRHA's population remains young compared to the province, with 28 per cent of the population less than 15 years of age and only seven per cent over 65 years. Over 90 per cent (93.5%) of the population self-identify as Aboriginal.

In 2012, Keewatin Yatthé and Mamawetan Churchill River Regional Health Authorities and the Athabasca Health Authority had some of the highest "dependency ratios" of all health regions in Canada (comparing the number of youth under 20 and elders over 65 years of age with the "working" population of 20-64 years). Regions with high dependency ratios indicate economically stressed areas.

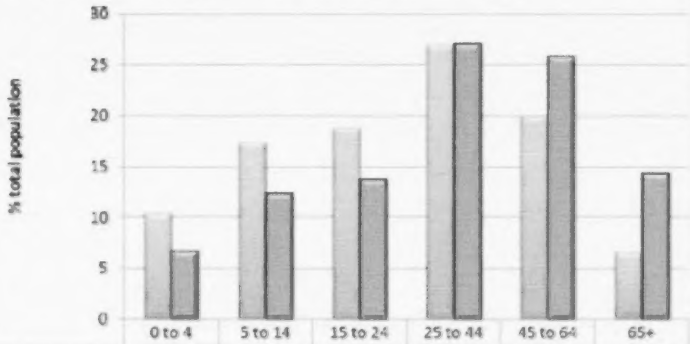
Social Determinants of Health

KYRHA has almost three times the proportion of dwellings requiring major repair, and close to five times the rate of crowding, having more than one person per room, compared to the province.

The median after-tax income of people living in Keewatin Yatthé Health Region is $17,320, which is almost $12,000 less than the provincial median.

Approximately half (51.5%) of the Keewatin Yatthé Health Region population aged 25-29 years are high school graduates compared to 84.5 per cent for the province.

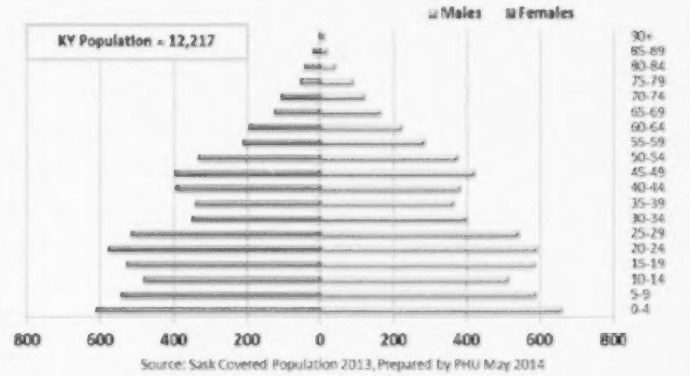
Population by Age Group, KY and Sask., 2013



	0 to 4	5 to 14	15 to 24	25 to 44	45 to 64	65+
KY	10.4	17.4	18.7	26.9	20.0	6.6
Saskatchewan	6.7	12.4	13.8	27.1	25.8	14.3

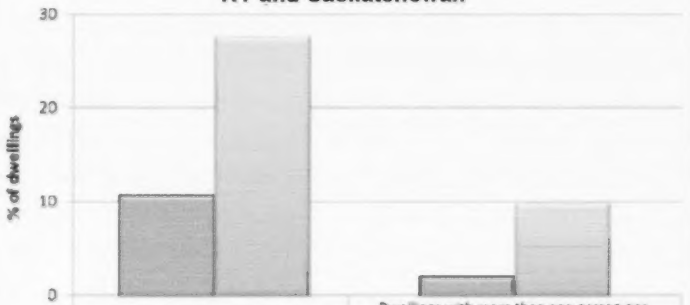
Source: Sask Covered Population 2013, Prepared by PHU May 2014

Population Pyramid by Age and Sex, KY 2013



Source: Sask Covered Population 2013, Prepared by PHU May 2014

Occupied private dwellings chararistics/crowding in homes KY and Saskatchewan



	Dwellings requiring major repair	Dwellings with more than one person per room
Sask	10.7	2.1
KY	27.7	9.8

Source: Statistics Canada 2011 NHS Health profile Catalogue no. 82-228-XWE. Prepared by PHU, May 2014

OPPORTUNITIES AND THREATS

EMPOWERMENT AND ENABLEMENT through information technology continues to be one of the greatest opportunities to enhance the region's ability to deliver programs and services effectively and efficiently. Recruitment and retention of key personnel, however, remains an ongoing threat to service delivery.

Technology

KYRHA representatives attended the September 2013 provincial Information Technology/ Information Management (IT/IM) visioning session, cosponsored by eHealth Saskatchewan and 3sHealth. KYRHA fully supports the vision statement crafted at that event:

> *"Better health by empowering patients and enabling providers with the right information at the right time through a provincially standardized system that is sustainable and secure."*

From a geographic standpoint, KYRHA sees great advantage to using technology when and wherever possible to reduce costs (including travel) associated with administering and delivering health care over a vast health region. From an accessibility standpoint, KYRHA sees advantage to a provincially standardized and facilitated system to augment and enhance accessibility that has traditionally been limited due to available resources.

Recruitment and Retention

Recruitment and retention of nurses in general remains a challenge. KYRHA continues to maintain a hard-to-recruit positions vacancy list populated by:

- Public health nurses
- Nurse practitioners
- EMTs

Finding suitable housing for incoming employees continues to be a challenge in communities where housing is already in short supply.

Ombudsman Saskatchewan fair practices training, Ile a la Crosse, June 2013

PEOPLE POWER: Our best opportunity to enhance program and service delivery remains caring, capable staff and providing them the tools and training to affect better health outcomes.

KYRHA OVERVIEW

COMMITTED TO CONTINUOUS improvement, the Keewatin Yatthé Regional Health Authority underwent change in 2013-14 to enhance program and service delivery – to provide Better Health, Better Care, Better Teams and Better Value.

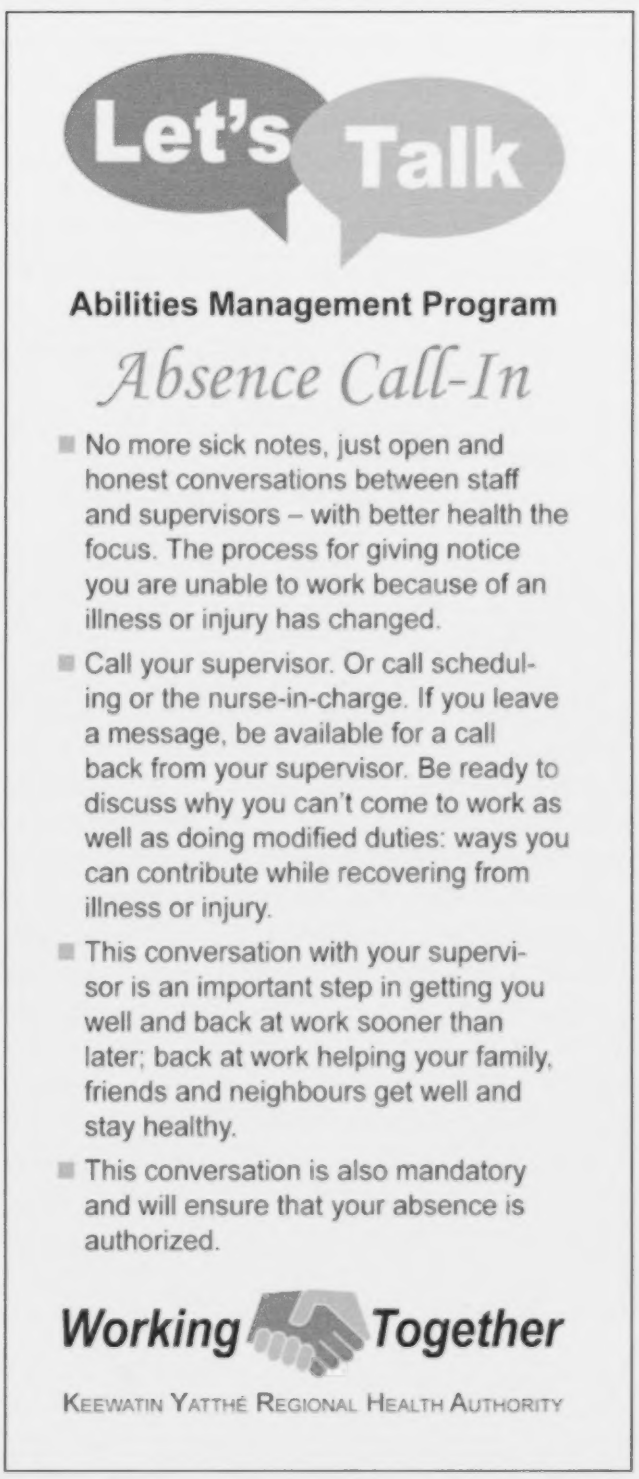
Abilities Management Program

To provide outstanding care across the region, KYRHA depends on a dedicated workforce of over 350 individuals to perform critical activities and services, from direct patient care to food preparation to facility maintenance. KYRHA depends on staff to be knowledgeable and skillful; depends on staff to be professional and respectful; depends on staff to be on the job to deliver consistent, dependable and safe programs and services.

To help keep employees productive and at work – and to improve their health, the health of the organization and ultimately the health of those residents across northwestern Saskatchewan – KYRHA introduced an Abilities Management Program. This was a big change, in particular, sick notes authorizing absence from work were replaced by a personalized process to help staff get healthy and back to work sooner.

A key piece in this program is a new Absence Call-In Procedure. Sick notes are no longer needed – or accepted – when an employee is unable to work due to illness or injury. After calling a manager or supervisor, scheduler or nurse-in-charge (who is called is dependant on time of day and day of the week), an important conversation will take place between a staff member and his or her manager. Together, they will explore a number of important areas: Does the employee have an infectious illness? When does the employee expect he or she will be back at work? Could the employee do modified duties and come back to work sooner?

Modified duties are temporary changes made to regular work duties allowing an employee to


Let's Talk
Abilities Management Program
Absence Call-In
No more sick notes, just open and honest conversations between staff and supervisors – with better health the focus. The process for giving notice you are unable to work because of an illness or injury has changed.
Call your supervisor. Or call scheduling or the nurse-in-charge. If you leave a message, be available for a call back from your supervisor. Be ready to discuss why you can't come to work as well as doing modified duties: ways you can contribute while recovering from illness or injury.
This conversation with your supervisor is an important step in getting you well and back at work sooner than later; back at work helping your family, friends and neighbours get well and stay healthy.
This conversation is also mandatory and will ensure that your absence is authorized.
Working Together
Keewatin Yatthé Regional Health Authority

LET'S TALK: The Abilities Management Program was introduced in a letter from the CEO, advertised in posters, explained in person by managers, discussed in daily huddles and followed-up with brochures (above).

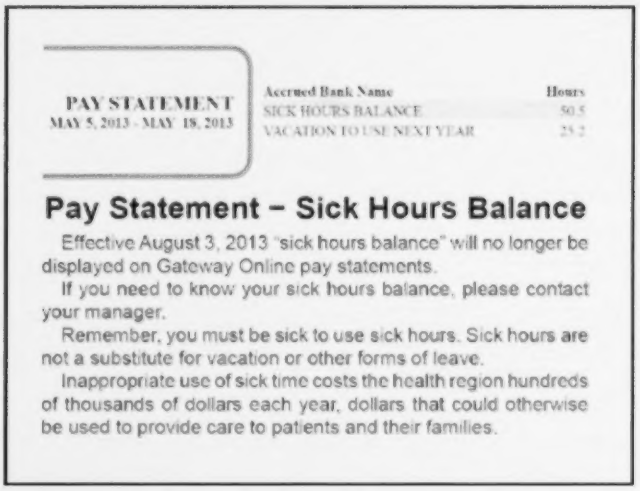
contribute to the workforce while recovering from an illness or injury: e.g. changes to tasks or functions, workload, work area or equipment used. Many of these duties were already established, while others could be developed by employee and manager. Once agreement is reached on modified duties, a Return to Work Proposal is developed with the help of a healthcare provider (a physiotherapist for musculoskeletal injuries).

If the employee and supervisor can't agree on modified duties, the employee is required to obtain a medical certificate to document his or her inability to work (complete with restrictions). Only the revised KYRHA Ability Management Standardized Medical Certificate will be accepted. No other forms, including doctor's notes, will be accepted. (Healthcare provider charged $20 for completing a medical certificate, which the RHA did not reimburse the employee.)

Should a prolonged absence be indicated, such as leave related to mental health, the Abilities Management Program recommends all staff have a wellness plan. Planning to get better can be the first step in getting better. And having a map to follow will greatly help along the road to recovery. (The Employee and Family Assistance Program was offered as an excellent source of assistance with life stresses, offering online, telephone and in-person help for staff and their families.)

As noted, the new call-in process eliminated sick notes. No note is necessary, just contact between employee and manager or supervisor. Contact with a supervisor is mandatory in the new system. Until an employee has an absence conversation with his or her manager or supervisor, their absence is coded as unauthorized and sick pay might not be issued depending on circumstances.

In the lead up to the program officially being launched on November 30, 2013, managers and supervisors provided staff with details of the new absence call-in process during daily huddles, at staff meetings and one-on-one. Staff were asked to listen carefully not to be afraid to ask questions. Success of the program, just like the success of our health region, was deemed dependant on everyone being in the know and working together; remaining focused on the end goal: patient-first quality care.



PAY STATEMENT
MAY 5, 2013 - MAY 18, 2013

Accrued Bank Name	Hours
SICK HOURS BALANCE	50.5
VACATION TO USE NEXT YEAR	25.2

Pay Statement – Sick Hours Balance

Effective August 3, 2013 "sick hours balance" will no longer be displayed on Gateway Online pay statements.

If you need to know your sick hours balance, please contact your manager.

Remember, you must be sick to use sick hours. Sick hours are not a substitute for vacation or other forms of leave.

Inappropriate use of sick time costs the health region hundreds of thousands of dollars each year, dollars that could otherwise be used to provide care to patients and their families.

SICK BALANCE REMOVED: A Gateway Online news banner alerted staff prior to "sick hour balances" being removed from online pay statements. Staff were reminded that sick leave was not a substitute for vacation.

Aimed at reducing the highest sick time costs of any RHA in the province, KYRHA's Abilities Management Program was inspired by and modeled after the successful work of Cypress Health Region. KYRHA is indebted to the generous and helpful assistant and support of Cypress staff during the development and implementation of this program.

An Abilities Management Coordinator position was created and filled to administer this program, which falls within the scope of Corporate Services. The coordinator is responsible for day-to-day operation of the program and is tasked with promoting a preventative, pro-active culture of safety, ensuring a safe work place for all workers and returning sick and injured workers back to work as soon as medically possible.

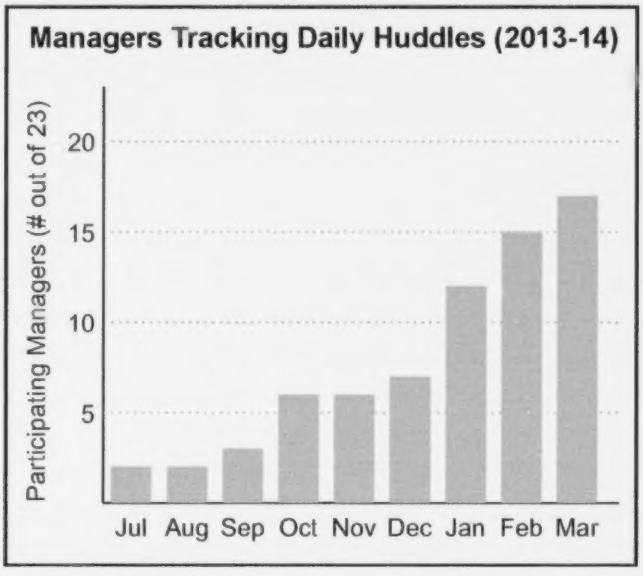
See Progress in 2013-14 (P. 29) Addressing Sick Time Hoshin for results

Kaizen Promotion Office

Having relied on others from the start of the Saskatchewan Healthcare Management System to lead hoshin and kaizen events (John Black and Associates, Health Quality Council), in addition to needing to send staff long distances out of region to participate in Lean leader training sessions (Prince Albert Parland and Prairie North RHAs), KYRHA established a KPO in 2013.

A KPO director was appointed in November and the region's first kaizen specialist arrived in December. Another kaizen specialist will be hired in the 2014-15 budget year.

The KPO quickly took on organizing hoshin and kaizen activities, building a better corporate vis wall and better organizing corporate wall walks and assisted department across the region with their own vis walls.



SHEPHERDING SUCCESS: While huddling took off across the region, manager tracking of their huddles remained inconsistent until the KPO entered the picture.

5S

EMS Bowl / Nursing Desk / Supply Room

St. Joseph's Health Centre July 23-25, 2013

WALKING DISTANCE

EMS Bowl

80 (steps)

→ **0**

- All walking to get forms eliminated by creating space in EMS Bowl then moving forms from director's office

Nursing Desk

103 (steps)

→ **63**

- Better organization at nursing desk reduces walking to complete admission process

Supply Room

33 (steps)

→ **5**

- Dedicated, organized storage area reduces steps to retrieve IV supplies; most used closest to door

COST SAVINGS

EMS Bowl

$600

- Yet to be delivered piece of equipment discovered amongst empty boxes

Nursing Desk

N/A

- Value of equipment returned to use not estimated

Supply Room

N/A

- Value of supplies returned to stores not estimated

PRELUDE TO KAIZEN: A pre-KPO event, 5S training at Ile a la Crosse demonstrated the power of Lean and kaizen activities, energizing participants and setting the stage for more to come.

ACCREDITATION

AFTER A VIGOROUS evaluation process, including an onsite survey (May 6 to 10, 2013), the Keewatin Yatthé Regional Health Authority was accredited under Accreditation Canada's Qmentum accreditation program.

Accreditation Canada requirements include national standards of excellence; required safety practices to reduce potential harm; and questionnaires to assess the work environment, patient safety culture, governance functioning and client experience.

In addition to the accreditation decision, the report provides a guide for the organization as it continues to incorporate the principles of accreditation and quality improvement into its programs, policies, and practices.

Accredited – with report and visits – the RHA is required to do follow-up work to maintain accreditation status. KYRHA will submit further evidence to Accreditation Canada that it meets specific criteria related to required organizational practices (ROPs) in community-based mental health services and supports standards, customized managing medications, leadership, long-term care services and medicine services. A "focused visit" by a single surveyor will be conducted in May 2014 to assess compliance with criteria related to governance and leadership.

Quality Dimensions	Met	Unmet	Score
Population Focus • Working with communities to anticipate and meet needs	71	20	78%
Accessibility • Providing timely and equitable services	59	8	88%
Safety • Keeping people safe	271	52	84%
Worklife • Supporting well-ness in the work environment	98	28	78%
Client-Centred Services • Putting clients and families first	112	18	86%
Continuity of Services • Coordinated and seemless services	51	12	81%
Effectiveness • Doing the right thing to achieve the best possible results	367	138	73%
Efficiency • Making the best use of resources	41	13	76%
Total	**1070**	**289**	**79%**

Accreditation Canada standards and criteria can be categorized into eight quality dimensions representing key health service elements. This table lists how many of the standards and criteria related to each dimension were met or unmet during the accreditation process.

PROGRAMS AND CORE SERVICES

QUALITY HEALTHCARE PROGRAMS and services are provided to region residents through three types of health service centres:

- Two integrated health centres:
  Ile a la Crosse and La Loche;
- Three primary care centres:
  Beauval, Buffalo Narrows and Green Lake;
- Six outreach and education sites:
  Cole Bay, Jans Bay, Michel Village,
  Patuanak, St. George's Hill and Turnor Lake

Integrated Health Centres

KYRHA integrated facilities provide a full range of modern healthcare programs and services. Key services provided at the St. Joseph's Health Centre (Ile a la Crosse) and the La Loche Health Centre include:

- Emergency care;
- Acute care;
- X-ray and lab;
- Physician/medical health clinic;
- Public health clinic;
- Home care;
- Long term care;
- Inpatient social detox;
- Mental health and addictions;
- Community outreach and education worker;
- Dental therapy;
- Physical therapy;
- Community health development programs.

Green Lake Health Centre

Primary Care Clinics

KYRHA primary care clinics offer around-the-clock registered nurse on-call coverage and emergency medical services (EMS).

- **Beauval**
  - » Physicians services (two days a week);
  - » Nurse practitioner;
  - » Public health nurse;
  - » Home care licensed practical nurse;
  - » Special care/home health aids;
  - » Community mental health registered nurse;
  - » Dental therapist;
  - » Addictions councilor;
  - » Emergency medical services;
  - » Community outreach & education worker;
  - » Community health development programs.
- **Buffalo Narrows**
  - » Physicians services (four days a week);
  - » Nurse practitioner;
  - » Home care licensed practical nurse;
  - » Special care/home health aids;
  - » Public health nurse;
  - » Emergency medical services;
  - » Community outreach & education worker;
  - » Dental therapist;
  - » Addictions counselor;
  - » Mental health therapist;
  - » Medical transportation;
  - » Community health development programs.
- **Green Lake**
  - » Registered nurse/public health and home care nurse;
  - » Community outreach & education worker;
  - » Home care coordinator.

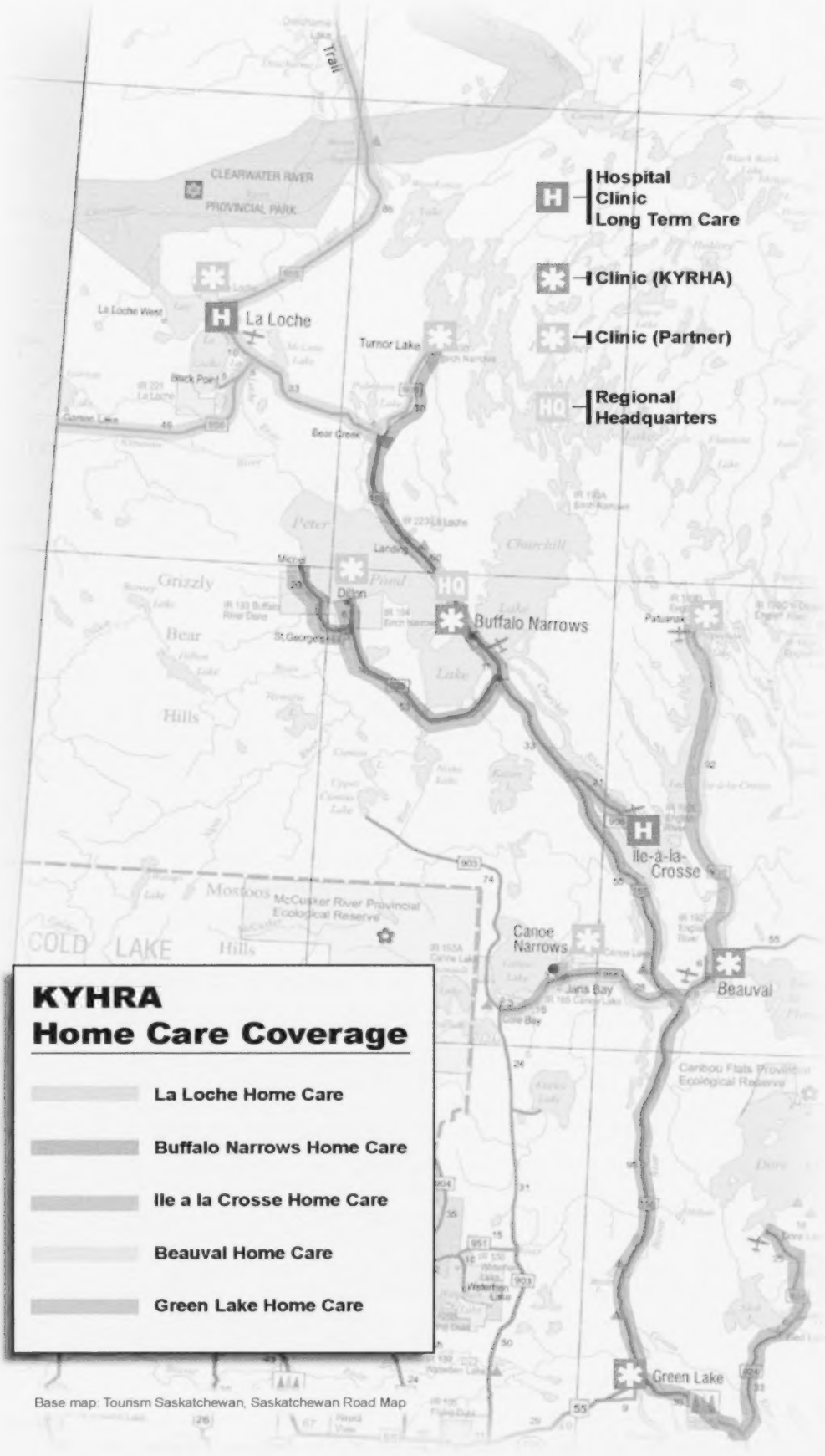
Outreach and Education Sites

Outreach and education workers provide service to Cole Bay, Jans Bay, Michel Village, Patuanak, St. George's Hill and Turnor Lake, promoting individual, family and community health through a variety of programs and workshops. Community members are helped to understand and make use of health services and clinics, as well as advised of available health resources and benefits.

Programs

Available to region residents:

- **Addictions counseling education**
  Client eduction on the effects of alcohol and drug abuse, including one-on-one counseling, follow-up support and home visits;
- **Community diabetic education**
  Counseling for diabetics and those at risk of developing diabetes as well as prevention through education;
- **Community outreach and education**
  Help to understand and make use of community health services and clinics; information on health resources and benefits;
- **Dental clinic**
  Provides and promotes dental care; primary teeth extraction, cavities and fillings; open to children up to the age of 17;
- **Dietitian**
  One-on-one diet counseling and prevention of diseases through education;
- **EMS** - 24-hour emergency services;
- **Home care services**
  Services ensuring quality of life for people with varying degrees of short and long-term illness or disability and support needs; including palliative, supportive and acute care;
- **Mental health therapy**
  Services and interventions for individuals, families, groups and communities experiencing significant distress or dysfunction related to cumulative stress, situational difficulties or difficulties related to biochemical disorders;
- **Nutritionist**
  One-on-one nutrition counseling; prevention of diseases through education;
- **Public health nursing**
  Pre/post natal care, immunizations, school programs and health teaching;
- **Public health inspection**
  Assessment/monitoring of health regulations;
- **Travel coordination**
  Travel arrangements for patients seeing specialists who have no other means of access.



Base map: Tourism Saskatchewan, Saskatchewan Road Map

3sHealth

Health Shared Services Saskatchewan (3sHealth) was established in 2012 through a partnership between the health regions and Saskatchewan Cancer Agency (SCA) to provide shared administrative and clinical support services. By sharing services, the health regions, SCA, and other healthcare partners can provide better quality of care to patients and families. At the same time, the healthcare system can leverage shared services to reduce costs and redirect savings back to patient care.

Alongside health regions, 3sHealth celebrated the following key achievements in 2013-14:

- Establishing a linen services agreement that will create a long-term, sustainable solution for healthcare linen services throughout the province, improving the patient experience, ensuring patient and worker safety, and capturing $98 million in savings over 10 years.
- Leveraging of group purchasing contracts to increase the health system's buying power through provincial and national procurement contracts for clinical supplies and services, resulting in new available savings of $7.8 million.
- Completing the Gateway Online project, which provides all employees in the Saskatchewan health sector with access to personal employment information in a centralized digital space.
- Exceeding our $10 million annual provincial savings target, producing cost savings for the provincial healthcare system totaling over $23 million.

The focus of 3sHealth's work in 2013-14 was on identifying opportunities for improvement that will improve quality of care for Saskatchewan patients and lower the cost curve for the system. As part of this work, 3sHealth explored potential shared services in key areas including medical imaging, medical laboratory services, information services / information management, transcription services, enterprise risk management, supply chain and environmental services.

employerNEWS
Employee and Family Assistance Program
SCHEDULE
Tuesdays in La Loche,
Wednesdays in Buffalo Narrows,
Thursdays in Ile a la Crosse
February: 11, 12, 13
March: 18, 19, 20
April: 15, 16, 17
May: 13, 14, 15
June: 17, 18, 19
July: 15, 16, 17
August: 12, 13, 14
Face-to-face confidential counseling with Employee and Family Assistance Program (EFAP) clinician Connie Lupichuk is now in Buffalo Narrows too!
Homewood Human Solutions Humaines
Keewatin Yatthé Regional Health Authority
EFAP services also available by phone: 1.800.663.1142
and online: homewoodhumansolutions.com

NEWS PANELS: With 326 out of 366 (89%) staff members having initialized GO accounts, giving them access to Gateway Online at work and away from work, KYRHA communications utilized Gateway news panels as an additional means of communicating with employees.

Through ongoing collaboration with our health region and SCA partners, 3sHealth has exceeded $93 million in total savings, and we are ahead of schedule in our goal of achieving our $100 million five-year target. We look forward to celebrating this significant milestone next year with our health sector partners as together we transform healthcare.

Population Health Unit

Unique in the province, the Northern Saskatchewan Population Health Unit is a collaborative initiative of the Athabasca Health Authority (AHA), Keewatin Yatthé Regional Health Authority (KYRHA) and Mamawetan Churchill River Regional Health Authority (MCRRHA), formalized through a comanagement memorandum of understanding. This unit serves a population of

BIOHAZARD
DISPOSAL UNIT FOR NEEDLES
Safe Needle Pick-up and Disposal
DO NOT recap the needle
DO NOT put in garbage/recycling
DO NOT flush down toilet
Wear garden, medical or work gloves.
Use tweezers, pliers or tongs to pick up by the end that is NOT the sharp end. Keep needle away from your body.
Place the needle, sharp end first, into a hard container that needles cannot poke through (biohazard container, jar, liquid detergent bottle).
Wash your hands with soap and water.
Store the container in a safe place away from children until you can safely dispose of it.
Place the container in a needle drop box in your community or drop off at your local public health office.
ASK FOR HELP
Found a needle on public property?
Not comfortable picking it up?
Call your local fire department or public health office!
Everyone needs to know what to do when a needle is found!
Safe Needle k-up and Disposal
What should I do oke myself with a needle?
Wash your hands thoroughly
Put a clean dressing on the wound
See a family doctor or go to the emergency department immediately!
yone needs to know at to do when a needle is found!

SPRING CLEANUP: As winter disappears, revealing needles discarded in public places, northern health regions team with the Population Health Unit for safe needle disposal education.

39,000 across 307,180 square kilometres – almost half the province.

The Population Health Unit (PHU) is responsible for health surveillance and health status reporting; health protection and disease control, including enforcement, as mandated by The Public Health Act, 1994 and related regulations. In addition, the PHU has a role in population health consultation and advice; population and public health program planning and evaluation; and population health promotion, including: healthy public policy, community development and health education.

The Population Health Unit takes a leadership role in the cross-jurisdictional and intersectoral Northern Healthy Communities Partnership (NHCP). In 2013-14, the Healthy Eating Team conducted a School Nutrition Mentoring Pilot Project in partnership with the Northern Lights School Division in four northern communities to increase capacity of community schools to provide nutritious foods to students. Other NHCP projects supported physical activity, tobacco reduction (supporting Maternal Tobacco Cessation and Youth Tobacco Reduction), early childhood development and support to youth. The NHCP website was completed and has offered new opportunities for connecting communities and partners. Several social media campaigns have been integrated with the website.

Through the use of Lean tools, public health inspectors increased the public eating establishment inspection rates across northern Saskatchewan from 72.2 percent in 2012-13 to 91.6 percent in 2013-14.

In 2013-14, the Population Health Unit was active in the development and implementation of the provincial and northern HIV and high incidence TB strategies. As well, as part of a joint media project with the Northern Inter-tribal Health Authority, video and audio clips of community and staff stories were gathered in La Loche and Sandy Bay early in 2014. The stories will be used in a variety of ways, including social media, to raise awareness and educate communities about TB.

The PHU was involved in seven environmental assessment projects at various stages. These reviews are part of our work with the Saskatchewan Environmental Assessment Review Panel (SEARP) with three projects being completed

and approved to proceed by the Ministry of Environment, two being new projects and two being revisions of previous environmental impact statements. As of December 2013, there were 13 active environmental assessments occurring in the province with six of these in the three northern health authorities' areas. The PHU is providing input into a provincial wide project to increase the capacity for health regions to participate in the environmental assessment process from a community health perspective.

The Northern Saskatchewan Prenatal Biomonitoring Program for environmental chemicals and contaminants is being conducted through a partnership with the Saskatchewan and Alberta Ministries of Health, and Northern Inter-Tribal Health Authority. In 2013-14, laboratory analysis of collected samples was completed and Results will be made available once statistical analysis and comparisons are completed.

The Population Health Unit assesses health research proposals for Northern Saskatchewan to ensure that they follow quality, safety and ethical guidelines. In 2013-14, 25 proposals were assessed, with the northern health authorities approving seventeen.

Northern Medical Services

Northern Medical Services (NMS) serves KYRHA with two models of care. La Loche is served by six full-time equivalent physician positions each contributing 26 weeks of service per annum. These are itinerant services, with travel to out-lying clinics. KY provides a duty vehicle for weekly clinics serving Birch Narrows and Turnor Lake. The health region also provides clinic space, support and accommodations, while Northern Medical Services is responsible for recruitment, continuity of service, reimbursement and travel. Ile a la Crosse is served by six full-time equivalent salaried positions and an NMS clinic with six administrative staff. Itinerant services are provided to Beauval, Buffalo Narrows, Dillon and Patuanak.

Health Care Organizations

Health care organizations, for-profit and non-profit, receive funding from the RHA to provide health services. Two such organizations provide services within KYRHA:

- Meadow Lake Tribal Council provides after hour nursing coverage for adjacent communities; funding to MLTC for provision of these services has been increased:
  - » Community Health Development working in partnership with MLTC on a health services integration project, with a focus on the coordination of mental services and addictions between the two health systems;
  - » Also working in partnership with MLTC to develop a health information guide (self management) to be shared across region.
- Ile a la Crosse Friendship Centre runs the Successful Mother's Program that helps give children the best possible start in life.

Board

Tina Rasmussen (Chair)	Green Lake
Bruce Ruelling (Vice-Chair)	La Loche
Elmer Campbell	Dillon
Barbara Flett	Ile a la Crosse
Patty Gauthier*	Beauval
Kenneth (Tom) Iron	Canoe Lake
Myra Malboeuf*	Ile a la Crosse
Robert (Bobby) Woods	Buffalo Narrows

Board members are responsible for overseeing the organization, management and delivery of health services for all residents of the health region, primarily through the CEO. Board members are accountable to the Minister of Health. Appointments are for three-year terms, with the possibility of reappointment.

** Appointed to the board for three-terms on March 21, 2014*

General Bylaws

Board approved "Keewatin Yatthé Regional Health Authority General Bylaws."

Bylaws developed based on a review of general bylaws used in other jurisdictions, including concepts from the best practices in corporate governance

Bylaws developed and enacted in order to:

a. Provide an administrative structure for the governance of the affairs of the board;
b. Promote the provision of quality health care services;
c. Improve the health standards of the residents of the health region through the provision of quality health services.

Board Education

Board members participated in the Health Director Education & Certification Program, designed to ensure Saskatchewan directors have the skills, knowledge, attitude and capabilities to fully contribute to the pursuit of excellence in corporate governance in the health sector.

The director certification program is comprised of separate two-day long modules plus a comprehensive exam, and it has been designed to ensure that each director has the ability to take all components of the governance training program over a period of approximately two years.

At the completion of this program, directors will possess:

- Skills and competence required to fulfill their roles as board members in the health sector;
- Excellent knowledge of the function of corporate governance and how it operates within their organizational structure;
- Good knowledge of finance specific to the Saskatchewan health sector and the tools and know-how to use financial information appropriately;
- Good understanding of their own personal strengths and weaknesses, and be able to continually develop themselves to meet their future needs.

PROGRESS 2013 - 2014

Better Value

Achieve best value for money, improve transparency and accountability, and strategically invest in facilities, equipment and information infrastructure.

Addressing Sick Leave

Recognizing that Keewatin Yatthé Regional Health Authority has the highest sick leave use of all RHAs in the province, and realizing the impact of culpable and non-culpable sick time use on the delivery of service, cost of business, morale and safety of staff, take focused, strategic action to reduce sick leave.

- By March 31, 2014, develop and implement a plan to address culpable and non-culpable use of sick time that will include standard work for sick note processing as well as comprehensive training and support for manager in dealing with sick time issues.

Better Health

Improve population health through health promotion, protection and disease prevention, and collaborating with communities and different government organizations to close the health disparity gap.

Early Childhood Development

Recognizing the significant proportion of the region's population in a younger demographic, develop a rationale and architecture to deliver early childhood services, supports and education across disciplines and organizations in support of parents and families raising children. Interagency approach with partners working together.

- By March 2014, offer an integrated program to parents of young children and prospective parents with a structure and a process to deliver necessary early childhood services, supports and education, across disciplines and support parents and families through the process of raising their children.

Better Care

In partnership with patients and families, improve the individual's experience, achieve timely access and continuously improve healthcare safety.

Jump Start Electronic Medical Records

Recognizing safety risks can be mitigated and quality of care enhanced through adoption of electronic medical records, focus efforts on creating the foundation necessary for deploying and maintaining such a system within the region.

- By March 31, 2014, implement an electronic patient registration system (WinCIS); with hardware and software in place and staff trained.

Addressing Sick Leave

Provincial Five-Year Outcome

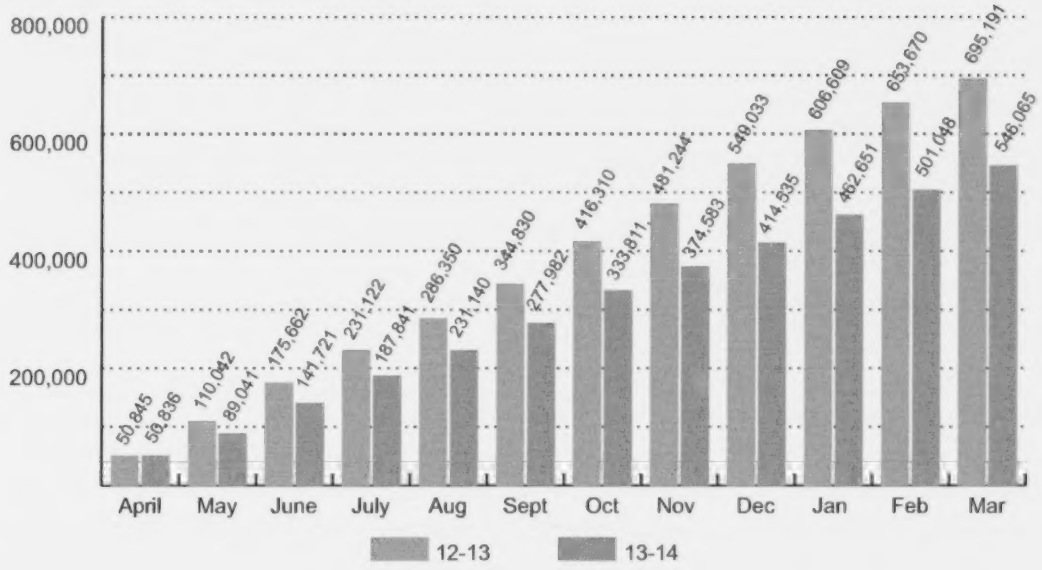
By March 31, 2017, as part of a multi-year budget strategy, the health system will bend the cost curve by lowering status quo growth by 1.5%.

2013-14 Actions

Organizations will continue to reduce attendance management costs.

Measures

Sick Time (Hours, running monthly total)



Wage Driven Premiums (Hours, running monthly total)

See Organizational Changes, Abilities Management Program (P. 14) for actions taken

Early Childhood Development

Problem

Infants and young children not getting the best start in life to maximize their health and potential.

Root Cause Analysis

- People not accessing programs that exist
- People not aware of programs that exist
- Poor coordination between agencies

Taking Action: Regional Committee

- Regional committee formed, meets monthly
- KYRHA partnered with:
  Northern Lights/Ile a la Crosse school divisions,
  KidsFirst North,
  Early Childhood Education Program,
  Aboriginal HeadStart,
  Northlands College,
  Social Services

Taking Action: Process Mapping

- Child serving agencies and organizations mapped processes
- Each agency became more aware of what others are doing
- Recognition of the opportunity and potential of working together

LESSONS IN THE PAST: A valued place for traditional parenting in the future state.

CURRENT STATE

Behind from the Start

- Low social economic status/ education/ income
- High teenage pregnancy rate
- Diminished cultural identity/values
- Children arrive at school with poor language development and skills
- Poorest early childhood outcomes in SK
- Poor housing stock / overcrowding
- High rates of addiction
- Loss of parenting knowledge/skills related to residential schools

Agency Disconnect

- Less than 100 families served by early intervention programs
- Underdeveloped referral practices/lack of agency working relationships
- Stigma about early intervention programs
- Perception of a lack of public space to congregate, learn together
- Agencies work in isolation of each other
- Lack of capacity: single staff person agencies or programs

FUTURE STATE

- Community understands and supports early-childhood development – demonstrated, in part, by political leadership and public investment
- Children begin school ready to learn
- Programs work together to benefit families; more work/less confusion
- Universal (inclusive) child/family-friendly programs exist
- Traditional parenting widely practiced and valued

Process Improvement Opportunities

First Steps

- Reduce isolation among parents
- Build relationships between parents
- Build relationships between parents and services
- Engagement through parent driven activities
- Maternal health
- Play-based learning opportunities

Increase Support Zero to Three

- Help children with delays earlier
- Parents identify interests and determine content and timing of learning opportunities
- Build upon public health
- Agencies co-deliver universal program
- Encourage traditional parenting practices
- Transportation

Northern Village of Beauval

- Beauval is one of 12 communities within the Keewatin Yatthé Health Region
- Fourth largest population: about 800 residents
- Located 100 kilometres north of Green Lake
- Predominately Métis with strong social ties to neighbouring communities and First Nations
- Nearly 50% of population below age 30

Beauval Work

- Working committee struck February 2014
- 12 community representatives came to initial meeting
- Stressed importance of partnership, community development
- Reviewed strengths, challenges, opportunities in this work
- Community supper held to announce program – over 100 residents attend. Surveyed parents about day and time to hold program and areas of interest
- Met again with parents to further discuss content and approach
- Program began in May

Beauval Findings

- Rediscovery of communal and familial ways
- Within circle of Aboriginal Values, Identity and Teachings, including traditional parenting and the use of Elders
- At community level significant resources and strength exist when individuals and agencies work together.
- Science supports the work …
- But the most important part is the Art (way of doing) – how best to support and build relationships with families and agencies to better support Early Childhood Development
- Inclusive and parent driven

Corrective Action Plan: WinCIS Implementation

Current Problem / Reason for Action

- Electronic ADT system (WinCIS): "Up and running" – March 31, 2014
  TARGET NOT MET

Root Cause Analysis

- Scope: Not focused on immediate goal, looking too far into the future, EMR, when establishing basic electronic patient registration the goal
- Team make up: May not have all the "right people," lack of knowledge and expertise to fully understand all steps and processes
- Team availability: Other projects/ responsibilities divide attention
- Meetings: Regular meeting time too late in the day, too late in the week
- Communication: Team members needs more data and progress results; organization needs milestone and benefit information

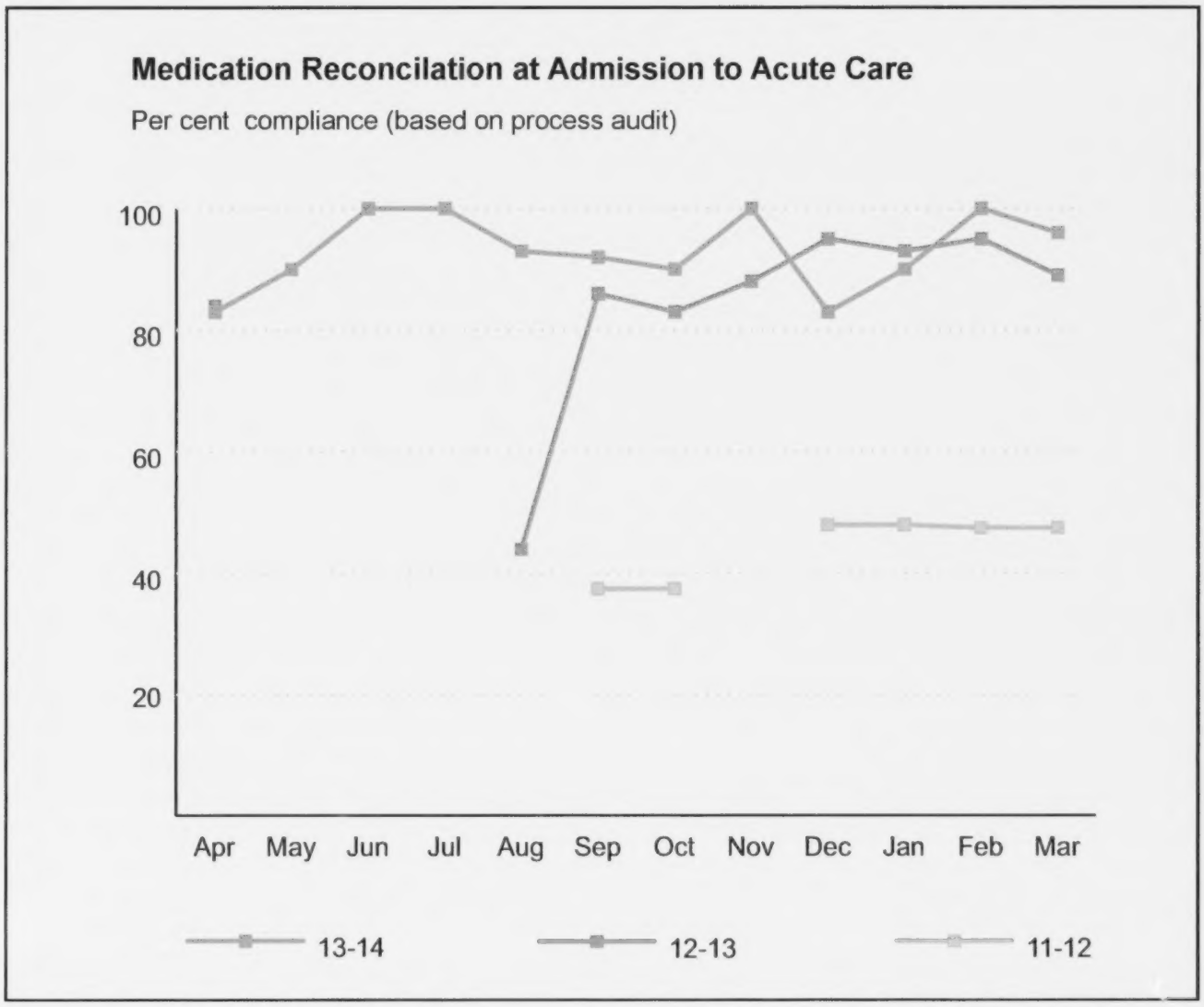
Corrective Actions

- Assign new target date
- Arrange new meeting days/times
- Evaluate team membership, add internal members, seek outside help where necessary
- Create and put communications plan in place (broader reach, earlier roll out)
- Standardized new registration process (8 am - 5 pm, after hours and weekends, ER)
- Train super-user(s)
- Re-evaluate users to be trained based on new registration process
- Continue deployment of equipment (already ordered, some already in place)
- Train users
- Check La Loche configuration, create Ile a la Crosse configuration
- Test system
- Go live

Implementation Plan

Task	Milestone
• Communications plan (team/staff/stakeholders/public)	23 June 2014
• Team reconfiguration/assignments	16 June 2014
• Facility setup	16 June 2014
• Logistical planning	30 June 2014
• Training	
Super-user	30 June 2014
Users	9 September 2014
• Production environment setup (confirmation of unit/room/beds and registration information; printer server setup, demographic labels tested)	16 September 2014
• Testing	19 August 2014
• Go Live	23 September 2014

While original target date unmet, building of a stronger, more engaged project team, coupled with technical assistance and support from eHealth and Prairie North RHA assures success.



CONTINUOUS IMPROVEMENT: One of two of KYRHA's first mistake proofing projects (begun during early Lean leadership training) as well as being a 2012-13 hoshin, application of medication reconciliation continues to become more consistant. Stressing the importance on both sides of the equation – to practioners and to patients – is helping to create higher expectation levels and more consistent results.

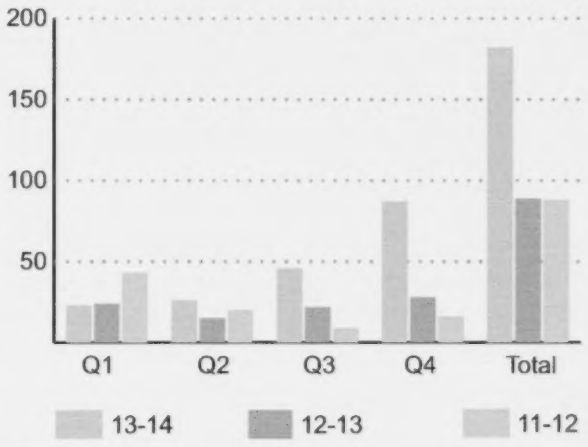
PATIENT SAFETY

Patient Safety (April 1, 2013 - March 31, 2014)

Patient Safety Occurrences	Q1	Q2	Q3	Q4	Year
Falls	6	13	11	20	50
Medication	7	3	18	15	43
Other	10	10	17	52	89
Total	**23**	**26**	**46**	**87**	**182**

Patient Safety Occurrences

Three year comparison by quarter



Definition of an Occurrence

- An event inconsistent with routine, client, patient or resident care
- An injury or potential injury to a client, patient, resident, visitor, physician or contractor
- Damage/loss, or potential damage/loss, of equipment or property
- Equipment malfunction or failure that did or had the potential to result in harm to any person

Occurrence Reporting Increases

Events have not dramatically increased – only event reporting as staff are educated and reminded of the need and importance. Work is needed to assure accuracy and timeliness.

Occurrence Follow-up Actions

- Staff encouraged to observe "at risk of falls" patients and residents more often; closer observation of all patients and residents encouraged
- Direct observation of residents when administering medications
- Discussion of occurrences at huddles
- Discussion and review with staff on double-checking orders prior to administration as well as conducting night chart audits
- Weekly reviews initiated of approved leave and appropriate staffing levels
- Modified care plans with follow-up on doctors' rounds
- Staff review of doctor's transcription process
- Contact made with discharging facilities to send two-day supply of dressing changes; contact client patient access service (CPAS)
- Checklist for nightly rounds every two hours
- Staff encouraged to follow all steps of medication reconciliation on admission
- Leaving facility incidents forwarded to ethics committee for review
- Client counseling; educate residents and clients when to ask for assistance from staff (e.g. when to use call bell)
- Ensure call bell accessible by patients
- Root cause analysis training scheduled for May 7, 8 and 9 2014

FINANCIAL INFORMATION

REPORT OF MANAGEMENT

May 28, 2014

Keewatin Yatthé Regional Health Authority

Report of Management

The accompanying financial statements are the responsibility of management and are approved by the Keewatin Yatthé Regional Health Authority. The financial statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles and the Financial Reporting Guide issued by Saskatchewan Health, and of necessity include amounts based on estimates and judgments. The financial information presented in the annual report is consistent with the financial statements.

Management maintains appropriate systems of internal control, including policies and procedures, which provide reasonable assurance that the Region's assets are safeguarded and the financial records are relevant and reliable.

The Authority is responsible for reviewing the financial statements and overseeing Management's performance in financial reporting. The Authority meets with Management and the external auditors to discuss and review financial matters. The Authority approves the financial statements and the annual report.

- The appointed auditor conducts an independent audit of the financial statements and has full and open access to the Finance/Audit Committee. The auditor's report expresses an opinion on the fairness of the financial statements prepared by Management.

Jean-Marc Desmeules
Chief Executive Officer

Edward Harding
Executive Director of
Finance and Infrastructure

2013-14 FINANCIAL OVERVIEW

THE ACCOUNTS OF KEEWATIN Yatthé Regional Health Authority (KYRHA) are maintained in accordance with the restricted fund method of accounting for revenues. Consequently, you will see an "operating fund" and a "capital fund" in these statements. The operating fund records the revenue received and the expenses incurred to provide daily health care services to the residents of the region. The capital fund records revenue received to purchase equipment/ infrastructure and the expenses relating to the cost of equipment and infrastructure used in the delivery of health care services.

Based on operating fund expenses of $27.8 million, KYRHA spent $76,139 per day to deliver health care in 2013-14

Operating Fund

KYRHA ended the fiscal year with a surplus of $263,804 in its operating fund as noted on Statement 2 of the financial statements. The surplus has been applied against the operating fund unrestricted deficit which now stands at $1,182 at 31 March 2014. Until the unrestricted deficit is eliminated, KYRHA will not be able to transfer future surpluses to the internally restricted fund (Schedule 4). This fund is used to purchase new or replace broken equipment in order to continue providing health care services.

As of March 2014, the operating fund had a working capital surplus of $745,518. The working capital ratio is an indication of an organization's ability to pay its financial obligations in a timely manner. This indicator is calculated as "current assets" less "current liabilities" in the operating fund as per the Statement of Financial Position in the audited financial statements. Currently, the region is operating with a positive 9.79 days of working capital in the operating fund.

Expenditures

The actual operating fund expenses for 2013-14 were $27.791 million, which equates to spending $76,139 per day to deliver health care services within our region. The $27.791 million in operating expenses represents a 1.01 per cent increase over 2012-13 actual operating expenses. When compared to the 2013-14 budget, actual expenses came in under the 2013-14 Budget by $31,769. The delivery of health care is very labour intensive. Of the $27.791 million spent, eighty per cent (80 per cent) relates to salaries and benefits paid to employees.

With respect to salaries, KYRHA saw improvements in two areas of concern:

1. For fiscal 2013-14, KYRHA saw a $149,126 decrease in sick leave costs when compared to the previous fiscal year.
2. For fiscal 2013-14, KYRHA saw a $177,185 decrease in wage driven premiums when compared to the previous fiscal year.

Revenue

Actual operating fund revenues totaled $28.055 million, of which Ministry of Health funding accounted for $26.361 million or ninety four per cent (94 per cent) of the region's total funding. When compared to the 2013-14 budget, Ministry of Health actual funding for the year increased by $569,712. The majority of the increase in revenue relates to program enhancements and employee rate changes.

Capital Fund

KYRHA ended the fiscal year with a deficit of $1,158,541 in its capital fund as noted on Statement 2 of the financial statements. Actual revenue totaled $32,710 while actual expenses totaled $1,191,251. The expenses represent the allocation of capital assets' cost over their estimated useful life.

The region spent $316,025 for equipment and infrastructure purchases in the 2013-14 fiscal year as noted on Statement 4 of the financial statements. The sources for funding these purchases can be found on Note 5, Deferred Revenue, Schedule 3 and Schedule 4 of the financial statements.

Other

KYRHA holds special purpose funds that are classified as "deferred funds". These funds are held for specific purposes and can only be drawn down when those conditions are met. As of March 31, 2014, deferred funds totaled $1,362,077. These deferred funds are listed in Note 5 of the financial statements and are broken down by Ministry of Health and other categories.

The Wholistic Health of Keewatin Yatthé Health Region Residents

Keewatin Yatthé Regional Health Authority

Financial Statements 2013 -14

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Keewatin Yatthé Regional Health Authority

Management's Responsibility

To the Saskatchewan Ministry of Health:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards for government not-for-profit organizations and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Regional Health Authority. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Regional Health Authority's external auditors.

MNP LLP is appointed by the Board of Directors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

May 28, 2014

Chief Executive Officer

Executive Director of
Finance and Infrastructure

Independent Auditors' Report

To the Board of Directors of Keewatin Yatthe' Regional Health Authority:

We have audited the accompanying financial statements of Keewatin Yatthe' Regional Health Authority, which comprise the statement of financial position as at March 31, 2014 and the statements of operations, changes in fund balances, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards for government not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility
Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of Keewatin Yatthe' Regional Health Authority as at March 31, 2014 and the results of its operations changes in fund balances and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards for government not-for-profit organizations.

MNP LLP

Prince Albert, Saskatchewan

May 28, 2014

Chartered Accountants

Keewatin Yatthé Regional Health Authority

Statement 1

Statement of Financial Position
As at March 31, 2014

	Operating Fund	Restricted Capital Fund	Total March 31, 2014	Total March 31, 2013 (Note 9)
ASSETS				
Current assets				
Cash and short-term investments (Note 7, Schedule 2)	$ 4,818,946	$ 966,677	$ 5,785,623	$ 5,098,129
Accounts receivable	592,914	47	592,961	780,995
Inventory	266,078	-	266,078	304,488
Prepaid expenses	138,749	-	138,749	274,511
	5,816,688	966,724	6,783,412	6,458,123
Investments (Note 2, Schedule 2)	10,000	1,089	11,089	10,912
Capital assets (Note 3)	-	22,136,740	22,136,740	23,011,963
Total Assets	$ 5,826,688	$ 23,104,552	$ 28,931,240	$ 29,480,998
LIABILITIES & FUND BALANCES				
Current liabilities				
Accounts payable	$ 1,320,243	$ -	$ 1,320,243	$ 1,516,064
Accrued salaries	985,579	-	985,579	444,857
Vacation payable	1,403,271	-	1,403,271	1,346,698
Deferred Revenue (Note 5)	1,362,077	-	1,362,077	1,437,274
	5,071,170	-	5,071,170	4,744,893
Long term liabilities				
Employee future benefits (Note 10.b)	756,700	-	756,700	738,000
Total Liabilities	5,827,870	-	5,827,870	5,482,893
Fund Balances:				
Invested in capital assets	-	22,136,740	22,136,740	23,011,963
Externally restricted (Schedule 3)	-	168,461	168,461	257,607
Internally restricted (Schedule 4)	-	799,351	799,351	993,521
Unrestricted	(1,182)	-	(1,182)	(264,986)
Fund balances – (Statement 3)	(1,182)	23,104,552	23,103,370	23,998,105
Total Liabilities & Fund Balances	$ 5,826,688	$ 23,104,552	$ 28,931,240	$ 29,480,998

Contractual Obligations (Note 4)
Pension Plan (Note 10.a)

Approved by the Board of Directors:

Vice Chair

Chair

Keewatin Yatthé Regional Health Authority

Statement 2

Statement of Operations
For the Year Ended March 31, 2014

	Operating Fund			Restricted Capital Fund	
	Budget 2014 (Note 11)	2014	2013 (Note 9)	2014	Total 2013 (Note 9)
REVENUES					
Ministry of Health - general	$ 25,791,182	$ 26,360,894	$ 25,358,157	$ 28,690	$ 63,369
Other provincial	573,133	481,371	503,976	-	-
Federal government	85,000	5,000	-	-	-
Patient & client fees	1,134,000	1,038,200	1,141,501	-	-
Out of province (reciprocal)	17,500	7,898	20,939	-	-
Donations	-	20	10	520	520
Investment	40,000	61,248	42,725	-	-
Recoveries	42,700	49,318	44,429	-	10,630
Other	139,000	50,600	469,108	3,500	-
Total revenues	**27,822,515**	**28,054,550**	**27,580,845**	**32,710**	**74,519**
EXPENSES					
Inpatient & resident services					
Nursing Administration	257,386	309,573	228,917	275	275
Acute	4,785,694	4,553,575	4,535,362	90,774	91,594
Supportive	1,713,818	1,908,828	1,913,890	33,201	33,798
Total inpatient & resident services	**6,756,898**	**6,771,976**	**6,678,169**	**124,250**	**125,667**
Physician compensation	**44,000**	**36,000**	**43,156**	-	-
Diagnostic & therapeutic services	**1,972,825**	**1,986,267**	**1,869,560**	**54,124**	**52,505**
Community health services					
Primary health care	2,570,346	2,712,305	2,892,320	16,526	17,206
Home care	1,279,199	1,495,268	1,433,167	333	840
Mental health & addictions	3,097,427	2,396,691	2,473,299	901	1,313
Population health	2,902,852	2,740,148	2,666,252	26,419	25,909
Emergency response services	2,337,473	2,490,353	2,456,539	48,472	43,033
Total community health services	**12,187,297**	**11,834,765**	**11,921,577**	**92,651**	**88,301**
Support services					
Program support	2,989,891	3,083,768	2,973,350	71,489	75,081
Operational support	3,788,546	3,980,496	3,796,667	848,737	849,165
Other support	65,000	78,774	75,353	-	-
Employee future benefits	18,058	18,700	16,500	-	-
Total support services	**6,861,495**	**7,161,738**	**6,861,870**	**920,226**	**924,246**
Total expenses (Schedule 1)	**27,822,515**	**27,790,746**	**27,374,332**	**1,191,251**	**1,190,719**
Excess (deficiency) of revenues over expenses	**$ -**	**$ 263,804**	**$ 206,513**	**$ (1,158,541)**	**$ (1,116,200)**

The accompanying notes and schedules are part of these financial statements.

Statement 3

Statement of Changes in Fund Balances
For the Year Ended March 31, 2014

2014	Operating Fund	Capital Fund	Total 2014
Fund balance, beginning of year	$ (264,986)	$ 24,263,091	$ 23,998,105
Excess (deficiency) of revenues over expenses	263,804	(1,158,541)	(894,737)
Fund balance, end of year	$ (1,182)	$ 23,104,552	$ 23,103,370

2013	Operating Fund	Capital Fund	Total 2013
Fund balance, beginning of year	$ (471,500)	$ 25,379,291	$ 24,907,791
Excess (deficiency) of revenues over expenses	206,513	(1,116,200)	(909,687)
Fund balance, end of year	$ (264,986)	$ 24,263,091	$ 23,998,105

Statement 4

Statement of Cash Flow
For the Year Ended March 31, 2014

	Operating Fund		Restricted Capital Fund	
	2014	2013 (Note 9)	2014	2013 (Note 9)
Cash Provided by (used in):				
Operating activities:				
Excess (deficiency) of revenue over expenditure	$ 263,804	$ 206,513	$ (1,158,541)	$ (1,116,200)
Net change in non-cash working capital (Note 6)	707,016	205,628	(10)	10,767
Amortization of capital assets	-	-	1,191,251	1,190,719
	970,820	412,141	32,700	85,286
Capital activities:				
Purchase of capital assets				
Equipment	-	-	(316,025)	(276,253)
	-	-	(316,025)	(276,253)
Net increase (decrease) in cash & short term investments during the year	970,820	412,141	(283,325)	(190,966)
Cash & short term investments, beginning of year	3,848,127	3,435,986	1,250,002	1,440,968
Cash & short term investments, end of year	**$ 4,818,946**	**$ 3,848,127**	**$ 966,677**	**$ 1,250,002**

The accompanying notes and schedules are part of these financial statements.

Notes to the Financial Statements
As at March 31, 2014

1. Legislative Authority

The Keewatin Yatthé Regional Health Authority (RHA) operates under *The Regional Health Services Act* (The Act) and is responsible for the planning, organization, delivery, and evaluation of health services it is to provide within the geographic area known as the Keewatin Yatthé Health Region, under section 27 of *The Act*. The Keewatin Yatthé RHA is a non-profit organization and is not subject to income and property taxes from the federal, provincial, and municipal levels of government. The RHA is a registered charity under the *Income Tax Act* of Canada.

2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board of Chartered Professional Accountants (CPA) Canada. The RHA has adopted the standards for government not-for-profit organizations, set forth at PSA Handbook section PS 4200 to PS 4270. The RHA has also adopted Section PS 3450, Financial Instruments.

a) Fund Accounting

The accounts of the Keewatin Yatthé Regional Health Authority are maintained in accordance with the restricted fund method of accounting for revenues. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funds:

i) Operating Fund

The operating fund reflects the primary operations of the Regional Health Authority including revenues received for provision of health services from Saskatchewan Health - General Revenue Fund, and billings to patients, clients, the federal government and other agencies for patient and client services. Other revenue consists of donations, recoveries and ancillary revenue. Expenses are for the delivery of health services.

ii) Capital Fund

The capital fund is a restricted fund that reflects the equity of the Regional Health Authority in capital assets. The capital fund includes revenues from Saskatchewan Health - General Revenue Fund provided for construction of capital projects and/or the acquisition of capital assets. The capital fund also includes donations designated for capital purposes by the contributor. Expenses consist primarily of amortization of capital assets.

Notes to the Financial Statements
As at March 31, 2014

b) Revenue

Unrestricted revenues are recognized as revenue in the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted revenues related to general operations are recorded as deferred revenue and recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. All other restricted revenues are recognized as revenue of the appropriate restricted fund in the year.

c) Capital Assets

Capital assets are recorded at cost. Normal maintenance and repairs are expensed as incurred. Capital assets, with a life exceeding one year, are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	2½% to 5%
Leasehold improvements	5%
Equipment	5% to 33%

Donated capital assets are recorded at their fair market value at the date of contribution (if fair value can be reasonably determined).

d) Inventory

Inventory consists of general stores and pharmacy. All inventories are held at the lower of cost or net realizable value as determined on the first in, first out basis.

e) Employee Future Benefits

i) Pension

Employees of the Keewatin Yatthé Regional Health Authority participate in several multi-employer defined benefit pension plans or a defined contribution plan. The Keewatin Yatthé Regional Health Authority follows defined contribution plan accounting for its participation in the plans. Accordingly, the Keewatin Yatthé Regional Health Authority expenses all contributions it is required to make in the year.

ii) Accumulated Sick Leave Benefit Liability

The RHA provides sick leave benefits for employees that accumulate but do not vest. The RHA recognizes a liability and an expense for sick leave in the period in which employees render services in return for the benefits. The liability and expense is developed using an actuarial cost method.

f) Measurement Uncertainty

These financial statements have been prepared by management in accordance with Canadian public sector accounting standards. In the preparation of the financial statements, management makes various estimates and assumptions in determining the reported amounts of assets and liabilities, revenues and expenses and in the disclosure of contractual obligations and contingencies. Changes in estimates and assumptions will occur based on the passage of time and the occurrence of certain future events. The changes will be reported in earnings in the period in which they become known.

g) Financial Instruments

Cash, short-term investments, accounts receivable, long-term investments, accounts payable, accrued salaries and vacation payable are classified in the fair value category. Gains and losses on these financial instruments are recognized in the Statement of Operations when the financial asset is derecognized due to disposal or impairment. Long term debt and mortgages payable are carried at amortized cost.

Financial assets in the fair value category are marked-to-market by reference to their quoted bid price. Sales and purchases of investments are recorded on the trade date. Investments consist of guaranteed investment certificates, term deposits, bonds and debentures. Transaction costs related to the acquisition of investments are expensed.

As at March 31, 2014 (2013 – none), the RHA does not have any outstanding contracts or financial instruments with embedded derivatives. Financial assets are categorized as level 1 in the fair value hierarchy (see Note 12).

3. Capital Assets

	March 31, 2014			March 31, 2013
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	$ 115,000	$ -	$ 115,000	$ 115,000
Buildings/Leasehold Improvements	28,379,189	(7,649,015)	20,730,174	21,487,123
Equipment	5,624,125	(4,332,560)	1,291,565	1,409,841
	$ 34,118,315	$ (11,981,575)	$ 22,136,740	$ 23,011,963

4. Contractual Obligations

a) Operating Leases

Minimum annual payments under operating leases on property and equipment over the next five fiscal years are as follows:

2014-2015	$ 360,117
2015-2016	$ 62,357
2016-2017	$ -
2017-2018	$ -
2018-2019	$ -

Notes to the Financial Statements
As at March 31, 2014

5. Deferred Revenue

As at March 31, 2014	Balance Beginning of Year	Less Amount Recognized Operating	Less Amount Recognized Capital	Add Amount Received	Balance End of Year
Sask Health Initiatives					
Aboriginal Awareness Training	$ 10,586	$ -	$ -	$ -	$ 10,586
Autism Framework and Action Plan	112,608	27,250	-	51,100	136,458
Patient Family Centered Care	3,240	-	-	-	3,240
Children's Mental Health Services	19,269	-	-	-	19,269
Diabetes Educator	-	31,991	-	31,991	-
Health Quality Council - Lean Funding	4,291	2,747	-	-	1,544
HIPA	876	876	-	-	-
Home Care STA	8,715	8,715	-	-	-
Case Management Training	6,477	-	-	-	6,477
Mentorship July 1-Nov 30, 2008	10,900	10,900	-	-	-
Nurse Recruitment and Retention	168,519	-	-	-	168,519
Nursing Safety Training Initiative	10,324	-	-	-	10,324
Out of Scope Lifestyle	1,902	1,902	-	-	-
Primary Care Team Development NP	3,608	3,608	-	-	-
Primary Care ILX, LCH - Compensation	128,441	92,000	-	-	36,441
New Alcohol and Drug Initiatives	173,788	13,262	-	-	160,525
Safety Training	5,839	3,799	-	-	2,040
Sask Housing Capital Fund Refund	35,063	-	-	-	35,063
Surgical Initiatives	78,184	6,033	-	-	72,151
Team Development (Facilitator Position)	157,361	107,659	-	-	49,702
Preceptor Recognition	584	584	-	-	-
Def Representative Workforce	14,654	3,075	-	-	11,579
Enhanced Preventive Dental Service	92,077	69,379	-	83,096	105,794
Bursaries	-	-	-	10,000	10,000
Primary Health Care Redesign	170,000	81,736	-	-	88,264
3S Health Gateway	30,000	20,618	-	-	9,382
eHealth Transformation Fund	-	3,725	10,062	100,080	86,293
Action Fund for Long Term Care	-	6,409	3,628	30,000	19,964
Total Sask Health	$ 1,247,304	$ 496,267	$ 13,690	$ 306,267	$ 1,043,614
Non Sask Health Initiatives					
Mamawetan Churchill River RHA	$ 19,609	$ -	$ -	$ -	$ 19,609
Diabetes Relay	3,634	-	-	-	3,634
Infection Control	11,984	2,932	-	-	9,052
Sask Housing Refund	64,378	17,934	-	84,916	131,361
Cognitive Disability	7,007	63,333	-	105,506	49,181
Ski Trail Buffalo Narrows	34,500	40,226	-	13,230	7,504
Fundraising Ile a La Crosse	535	-	-	550	1,085
Vending Machines Ile a La Crosse	48,322	18,819		12,594	42,098
La Loche Fundraising	-	-	-	1,500	1,500
Peers Helping Peers	-	450	-	11,876	11,426
Buffalo Narrows Community Garden	-	-	-	3,000	3,000
Children Exposed to Violence	-	-	-	38,554	38,554
P.A.R.T.Y Program	-	-	-	460	460
Total Non Sask Health	$ 189,970	$ 143,693	$ -	$ 272,186	$ 318,463
Total Deferred Revenue	$ 1,437,274	$ 639,960	$ 13,690	$ 578,453	$ 1,362,077

Notes to the Financial Statements
As at March 31, 2014

As at March 31, 2013	Balance Beginning of Year	Less Amount Recognized Operating	Less Amount Recognized Capital	Add Amount Received	Balance End of Year
Sask Health Initiatives					
Aboriginal Awareness Training	$ 10,586	$ -	$ -	$ -	$ 10,586
Autism Framework and Action Plan	101,416	38,808	-	50,000	112,608
Patient Family Centered Care	3,240	-	-	-	3,240
Children's Mental Health Services	19,269	-	-	-	19,269
Diabetes Educator	-	31,991	-	31,991	-
Health Quality Council - Lean Funding	43,681	39,390	-	-	4,291
HIPA	21,515	20,640	-	-	876
Home Care STA	10,238	1,523	-	-	8,715
Case Management Training	6,477	-	-	-	6,477
Mentorship July 1-Nov 30, 2008	10,900	-	-	-	10,900
Nurse Recruitment and Retention	170,368	1,849	-	-	168,519
Nursing Safety Training Initiative	10,324	-	-	-	10,324
Nurse Management Compression	8,930	8,930	-	-	-
Out of Scope Lifestyle	4,392	2,491	-	-	1,902
Pharmacist	20,000	20,000	-	-	-
Primary Care Team Development NP	56,008	52,400	-	-	3,608
Primary Care ILX, LCH - Compensation	140,492	12,052	-	-	128,441
New Alcohol and Drug Initiatives	181,150	7,363	-	-	173,788
Quality Workplace	16,610	16,610	-	-	-
Safety Training	5,839	-	-	-	5,839
Sask Housing Capital Fund Refund	35,063	-	-	-	35,063
Surgical Initiatives	48,979	53,104	-	82,310	78,184
Team Development (Facilitator Position)	157,361	-	-	-	157,361
Workforce Planning Initiative 2007/08	28,848	28,848	-	-	-
Workforce Planning Initiative 2008/09	35,062	35,062	-	-	-
Preceptor Recognition	4,150	3,566	-	-	584
Def Representative Workforce	17,729	3,075	-	-	14,654
MDS Home Care	10,000	1,631	8,369	-	-
Meadow Lake Tribal Council	50,000	50,000	-	-	-
Enhanced Preventive Dental Service	24,495	38,868	-	106,450	92,077
First Responders Training	-	16,000	-	16,000	-
Bursaries	-	10,000	-	10,000	-
Primary Health Care Redesign	-	-	-	170,000	170,000
3S Health Gateway	-	-	-	30,000	30,000
Total Sask Health	$ 1,253,121	$ 494,199	$ 8,369	$ 496,751	$ 1,247,304
Non Sask Health Initiatives					
Mamawetan Churchill River RHA	$ 19,609	$ -	$ -	$ -	$ 19,609
Diabetes Relay	3,634	-	-	-	3,634
Infection Control	22,593	10,609	-	-	11,984
Sask Housing Refund	-	942	-	65,320	64,378
Cognitive Disability	8,503	96,797	-	95,301	7,007
Ski Trail Buffalo Narrows	-	-	-	34,500	34,500
Fundraising Ile a La Crosse	-	-	-	535	535
Vending Machines Ile a La Crosse	42,191	35,271	-	41,403	48,322
Total Non Sask Health	$ 96,530	$ 143,619	$ -	$ 237,058	$ 189,970
Total Deferred Revenue	$ 1,349,651	$ 637,818	$ 8,369	$ 733,809	$ 1,437,274

Notes to the Financial Statements
As at March 31, 2014

6. Net Change in Non-Cash Working Capital

	Operating Fund		Restricted Capital Fund	
				Total
	2014	2013	2014	2013
(Increase) Decrease in accounts receivable	$ 188,044	$ (126,737)	$ (10)	$ 10,767
(Increase) Decrease in inventory	38,410	(9,689)	-	-
(Increase) Decrease in prepaid expenses	135,762	(38,722)	-	-
(Increase) Decrease in financial instruments	(177)	(1,289)	-	-
Increase (Decrease) in accounts payable	274,485	217,889	-	-
Increase (Decrease) in employee future benefits	18,700	16,500	-	-
Increase (Decrease) in accrued salaries	70,416	51,851	-	-
Increase (Decrease) in vacation payable	56,573	8,202	-	-
Increase (Decrease) in deferred revenue	(75,197)	87,623	-	-
	$ 707,016	$ 205,628	$ (10)	$ 10,767

7. Patient and Resident Trust Accounts

The RHA administers funds held in trust for patients and residents using the RHA's facilities. The funds are held in separate accounts for the patients or residents at each facility. The total cash held in trust as at March 31, 2014, was $36,715 (2013 - $36,658).

8. Related Parties

These financial statements include transactions with related parties. The Keewatin Yatthé Regional Health Authority is related to all Saskatchewan Crown agencies such as ministries, corporations, boards and commissions under the common control of the Government of Saskatchewan. The Regional Health Authority is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the Regional Health Authority is related to other non-Government organizations by virtue of its economic interest in these organizations.

Related Party Transactions

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of the transactions resulting from these transactions are included in the financial statements at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

In addition, the Regional Health Authority pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Notes to the Financial Statements
As at March 31, 2014

	2014	2013
Revenues		
3sHealth	$ 134,233	$ 116,340
eHealth Saskatchewan	100,080	-
Mamawetan Churchill River Regional Health Authority	192,693	138,466
Ministry of Health - Northern Transportation	194,833	290,708
Ministry of Health - Senior Citizens' Ambulance Assistance Program	29,218	48,710
Ministry of Justice	936	2,481
Saskatchewan Government Insurance	36,797	36,070
Saskatoon Regional Health Authority	51,100	55,416
Related Party Revenues	$ 739,890	$ 688,192

	2014	2013
Expenditures		
3sHealth	$ 790,328	$ 767,172
eHealth Saskatchewan	11,927	23,163
Ile A La Crosse School Division No. 112	84,745	99,065
M.D. Ambulance Care Ltd.	84,275	89,363
Mamawetan Churchill River Regional Health Authority	267,262	30
Ministry of Government Services	666,795	630,975
North Sask Laundry & Support Services Ltd.	105,070	104,600
Prairie North Regional Health Authority	77,645	92,051
Prince Albert Parkland Regional Health Authority	1,000	-
Provincial Public Safety	19,924	-
Public Employees Pension Plan	64,798	63,996
Regina Qu'Appelle Regional Health Authority	-	5,609
Saskatchewan Government Insurance	4,147	808
Saskatchewan Health Employees Pension Plan	2,064,590	1,953,975
Saskatchewan Power Corporation	157,418	150,337
Saskatchewan Telecommunications	170,662	167,469
Saskatchewan Transportation Company	276	2,080
Saskatchewan Workers' Compensation Board	213,653	428,419
Saskatoon Regional Health Authority	14,843	25,533
University Of Regina	6,237	7,513
University Of Saskatchewan	896	2,208
Related Party Expenditures	$ 4,806,492	$ 4,614,366

Notes to the Financial Statements
As at March 31, 2014

	2014	2013
Prepaid Expenditures		
eHealth Saskatchewan	$ -	$ 11,306
3sHealth	-	1,334
Ile A La Crosse School Division No. 112	(3,419)	17,096
Saskatchewan Workers Compensation Board	11,559	106,657
Related Party Prepaid Expenditures	$ 8,140	$ 136,393

	2014	2013
Accounts Payable		
3sHealth	$ 4,525	$ 57,417
Ile A La Crosse School Division No.112	40,844	4,780
Mamawetan Churchill River Regional Health Authority	90,040	177,222
Minister of Finance	3,478	132,051
North Sask Laundry & Support Services Ltd.	8,755	8,125
Prairie North Regional Health Authority	12,107	6,054
Prince Albert Parkland Regional Health Authority	1,000	-
Public Employees Pension Plan	2,907	2,769
Saskatchewan Health Employees Pension Plan	158,508	147,211
Saskatchewan Power	2,391	1,460
Saskatchewan Telecommunications	14,908	13,724
Saskatoon Regional Health Authority	6,873	-
University Of Saskatchewan	800	1,400
Related Party Payable	$ 347,136	$ 552,213

	2014	2013
Accounts Receivable		
3sHealth	$ 4,651	$ -
Ile A La Crosse School Division No. 112	40,068	11,653
Mamawetan Churchill River Regional Health Authority	138,466	138,466
Ministry of Government Services	9,610	-
Ministry of Health - Northern Transportation	231,986	140,022
Ministry of Health - Senior Citizens' Ambulance Assistance Program	37,392	30,721
Ministry of Justice	4,446	3,961
Saskatchewan Government Insurance	18,274	13,970
Saskatchewan Workers Compensation Board	769	11,457
Saskatoon Regional Health Authority	12,452	37,024
Related Party Receivable	$ 498,115	$ 387,273

9. Comparative Information

Certain prior year amounts and balances have been reclassified to conform to the current year's presentation.

10. Employee Future Benefits

a) Pension Plan

Employees of the RHA participate in one of the following pension plans:

1. **Saskatchewan Healthcare Employees' Pension Plan (SHEPP)** - This is jointly governed by a board of eight trustees. Four of the trustees are appointed by Health Shared Services Saskatchewan (3S Health), a related party, and four of the trustees are appointed by Saskatchewan's health care unions (CUPE, SUN, SEIU, SGEU, RWDSU, and HSAS). SHEPP is a multi-employer defined benefit plan, which came into effect December 31, 2002. (Prior to December 31, 2002, this plan was formerly the Saskatchewan Association of Health Organizations (SAHO) Retirement Plan and governed by the SAHO Board of Directors).

2. **Public Service Superannuation Plan (PSPP)** (a related party) - This is also a defined benefit plan and is the responsibility of the Province of Saskatchewan.

3. **Public Employees' Pension Plan (PEPP)** (a related party) - This is a defined contribution plan and is the responsibility of the Province of Saskatchewan.

The RHA's financial obligation to these plans is limited to making the required payments to these plans according to their applicable agreements. Pension expense is included in Compensation- Benefits in Schedule 1 and is equal to the RHA contributions amount below.

Information on Pension Plans:	2014				2013
	SHEPP[1]	PSSP	PEPP	Total	Total
Number of active members	263	0	8	271	278
Member contribution rate, percentage of salary	8.10-10.70%*	3.00-5.00%*	6.00-7.00%*		
RHA contribution rate, percentage of salary	9.07-11.98%*	3.00-5.00%*	6.00-7.00%*		
Member contributions (thousands of dollars)	976	0	32	1,008	960
RHA contributions (thousands of dollars)	1,092	0	30	1,122	1,071

* Contribution rate varies based on employee group.

1. Active members are employees of the RHA, including those on leave of absence as of March 31, 2014. Inactive members are not reported by the RHA, their plans are transferred to SHEPP and managed directly by them.

2. Pension plan contribution rates have increased as a result of recent deficiencies in the plan. Any actuarially determined deficiency is the responsibility of participating employers and employees in the ratio 1.12 to 1. Contribution rates will continue to increase until the next actuarial reports are completed.

b) Accumulated Sick Leave Benefit Liability

The cost of the accrued benefit obligations related to sick leave entitlement earned by employees is actuarially determined using the projected benefit method prorated on service and management's best estimate of inflation, discount rate, employee demographics and sick leave usage of active employees. The RHA has completed an actuarial valuation as of March 31, 2013, with an estimated valuation to March 31, 2014. Key assumptions used as inputs into the actuarial calculation are as follows:

	2014	2013
Discount rate	2.85%	2.50%
Rate of inflation/increased earnings, for seniority, merit and promotion:		
For ages 15 to 29	2.00%	2.00%
For ages 30 to 39	1.50%	1.50%
For ages 40 to 49	1.00%	1.00%
For ages 50 to 59	0.50%	0.50%
For ages 60 and over (Non Sun Members)	0.00%	0.00%
For ages 60 and over (Sun Members at 20 years service)	2.00%	2.00%

	2014	2013
Accrued benefit obligation, beginning of year	$ 738,000	$ 721,500
Cost for the year	140,700	137,300
Benefits paid during the year	(122,000)	(120,800)
Accrued benefit obligation, end of year	$ 756,700	$ 738,000

11. Budget

The RHA Board approved the 2013-14 operating and capital budget plans on May 29, 2013.

Notes to the Financial Statements
As at March 31, 2014

12. Financial Instruments

a) Significant terms and conditions

There are no significant terms and conditions related to financial instruments classified as current assets or current liabilities that may affect the amount, timing and certainty of future cash flows. Significant terms and conditions for the other financial instruments are disclosed separately in these financial statements.

b) Financial risk management

The RHA has exposure to the following risk from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the RHA has identified its major risks and ensures that management monitors and controls them. The Board oversees the RHA's systems and practices of internal control, and ensures that these controls contribute to the assessment and mitigation of risk.

c) Credit risk

The Regional Health Authority is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the Regional Health Authority's receivables are from Saskatchewan Health - General Revenue Fund, Saskatchewan Workers' Compensation Board, health insurance companies or other Provinces. The RHA is also exposed to credit risk from cash, short-term investments and investments.

The carrying amount of financial assets represents the maximum credit exposure as follows:

	2014	2013
Cash and short-term investments	$ 5,785,623	$ 5,098,129
Accounts receivable		
Ministry of Health - General Revenue Fund	-	-
Other	592,961	780,958
Investments	11,089	10,912
	$ 6,389,673	$ 5,889,999

The RHA manages its credit risk surrounding cash and short-term investments and investments by dealing solely with reputable banks and financial institutions, and utilizing an investment policy to guide its investment decisions. The RHA invests surplus funds to earn investment income with the objective of maintaining safety of principal and providing adequate liquidity to meet cash flow requirements.

d) Market Risk:

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates will affect the RHA's income or the value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

(i) Foreign exchange risk:

The RHA operates within Canada, but in the normal course of operations is party to transactions denominated in foreign currencies. Foreign exchange risk arises from transactions denominated in a currency other than the Canadian dollar, which is the functional currency of the RHA. The RHA believes that it is not subject to significant foreign exchange risk from its financial instruments.

(ii) Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates.

Although management monitors exposure to interest rate fluctuations, it does not employ any interest rate management policies to counteract interest rate fluctuations.

e) Liquidity risk

Liquidity risk is the risk that the RHA will not be able to meet its financial obligations as they become due.

The RHA manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities.

At March 31, 2014 the RHA had a cash balance of $5,785,623 (2013 - $5,098,129).

f) Fair value

The following methods and assumptions were used to estimate the fair value of each class of financial instrument:

- The carrying amounts of these financial instruments approximate fair value due to their immediate or short-term nature.
  - Accounts receivable
  - Accounts payable
  - Accrued salaries and vacation payable

- Cash, short-term investments and long-term investments are recorded at fair value as disclosed in Schedule 2, determined using quoted market prices.

Determination of fair value

When the carrying amount of a financial instrument is the most reasonable approximation of fair value, reference to market quotations and estimation techniques is not required. The carrying values of cash and short-term investments, accounts receivable and accounts payable approximated their fair values due to the short-term maturity of these financial instruments.

Fair value measurements are categorized into levels within a fair value hierarchy based on the nature of the inputs used in the valuation.

Level 1 – Where quoted prices are readily available from an active market.
Level 2 – Valuation model not using quoted prices, but still using predominantly observable market inputs, such as market interest rates.
Level 3 – Where valuation is based on unobservable inputs. There were no items measured at fair value using level 3 in 2013 or 2014.

There were no items transferred between levels in 2013 or 2014.

g) Operating Line-of-Credit

The RHA has a line-of-credit limit of $500,000 (2013 - $500,000) with an interest charged at prime. The line-of-credit is non-secured. Total interest paid on the line-of-credit in 2013-14 was $0 (2012-13 - $0). This line-of-credit was approved by the Minister of Health in 1999.

13. Volunteer Services

The operations of the Keewatin Yatthé Regional Health Authority utilize services of many volunteers. Because of the difficulty in determining the fair market value of these donated services, the value of these donated services is not recognized in the financial statements.

14. Pay for Performance

Effective April 1, 2011, a pay for performance compensation plan was introduced. Amounts over 90% of base salary are considered 'lump sum performance adjustments'. The Chief Executive Officer is eligible to earn a lump sum performance adjustment of up to 110% of his base salary. During the year, the Chief Executive Officer is paid 90% of current year base salary and a lump sum performance adjustment related to the previous fiscal year. At March 31, 2014, the lump sum performance adjustment relating to 2013-14 has not been determined as information required to assess the Chief Executive Officer's performance is not yet available.

Schedule 1

Schedule of Expenses by Object
For the Year Ended March 31, 2014

	Budget 2014 (Note 11)	Actual 2014	Actual 2013
Operating:			
Advertising & public relations	$ 21,400	$ 11,562	$ 11,179
Board costs	125,300	146,120	127,241
Compensation - benefits	3,810,260	3,650,013	3,659,031
Compensation - employee future benefits	18,058	18,700	16,500
Compensation - salaries	17,880,878	17,738,680	17,493,245
Continuing education fees & materials	261,379	201,515	223,426
Contracted-out services - other	321,450	279,681	313,904
Diagnostic imaging supplies	25,375	27,130	18,364
Dietary supplies	27,000	30,280	28,061
Drugs	265,830	225,170	256,913
Food	277,300	287,325	283,460
Grants to health care organizations & affiliates	246,000	335,500	245,313
Housekeeping & laundry supplies	15,150	13,989	11,829
Information technology contracts	35,000	34,155	21,002
Insurance	70,400	84,849	80,690
Interest	75	(169)	61
Laboratory supplies	195,500	197,304	182,050
Medical & surgical supplies	348,050	399,513	392,258
Office supplies & other office costs	316,254	553,883	269,198
Other	93,500	95,142	114,301
Professional fees	223,640	286,668	248,367
Purchased salaries	906,900	742,726	1,113,677
Rent/lease/purchase costs	817,905	787,508	793,438
Repairs & maintenance	486,225	472,473	510,359
Supplies - other	45,995	53,366	50,537
Travel	551,241	555,342	526,750
Utilities	436,450	562,321	383,178
Total Operating Expenses	$27,822,515	$27,790,746	$27,374,332
Restricted:			
Amortization		$ 1,191,251	$ 1,190,719
		$ 1,191,251	$ 1,190,719

Keewatin Yatthé Regional Health Authority

Schedule 2

Schedule of Investments
As at March 31, 2014

	Fair Value	Maturity	Effective Rate	Coupon Rate
Restricted Investments				
Cash and Short Term Investments				
Chequing and Savings:				
Innovation Credit Union: Capital Account	$ 43		0.75%	
Innovation Credit Union: Chequing Account	966,634		1.25%	
	$ 966,677			
Innovation Credit Union: Residents' Trust Account	36,715		0.10%	
	$ 36,715			
Total Cash & Short Term Investments	$ 1,003,392			
Long Term Investments				
Innovation Credit Union Equity	$ 1,089			
Total Long Term Investments	$ 1,089			
Total Restricted Investments	**$ 1,004,481**			
Unrestricted Investments				
Cash and Short Term Investments				
Chequing and Savings - Innovation Credit Union	$ 4,781,231		1.25%	
Petty Cash	1,000			
Total Cash & Short Term Investments	$ 4,782,231			
Long Term Investments				
Innovation Credit Union	$ 10,000			
Total Long Term Investments	$ 10,000			
Total Unrestricted Investments	**$ 4,792,231**			
Total Investments	**$ 5,796,712**			
Restricted & Unrestricted Totals				
Total Cash & Short Term Investments	$ 5,785,623			
Total Long Term Investments	11,089			
Total Investments	**$ 5,796,712**			

Schedule 3

Schedule of Externally Restricted Funds
For the Year Ended March 31, 2014

	Balance Beginning of Year	Investment & Other Income	Capital Grant Funding	Expenses	Transfer to Investment in Capital Asset Fund Balance	Balance End of Year
Ministry of Health - Capital Grants						
Infrastructure	$ 64,484	$ -	$ 15,000	$ -	$ (79,484)	$ -
VFA Infrastructure	124,057	-	-	-	(24,662)	99,395
Safety Lifting	48,746	-	-	-	-	48,746
EMS Radio Equipment	20,320	-	-	-	-	20,320
Total Capital Fund	**$ 257,607**	**$ -**	**$ 15,000**	**$ -**	**$ (104,146)**	**$ 168,461**

Schedule 4

Schedule of Internally Restricted Funds
For the Year Ended March 31, 2014

	Balance, beginning of year	Other Income	Annual allocation from unrestricted fund	Transfer to unrestricted fund (expenses)	Transfer to investment in capital asset fund balance	Balance, end of year
Future Capital Projects	$ 993,521	$ 4,022	$ -	$ -	$ (198,192)	$ 799,351

Keewatin Yatthé Regional Health Authority

Schedule 5(a)

Schedule of Board Member Remuneration
For the Year Ended March 31, 2014

	2014						2013
RHA Members	Retainer	Per Diem	Travel Time Expenses	Travel and Sustenance Expenses	CPP	Total	Total
Chairperson							
Tina Rasmussen	$ 9,960	$ 12,763	$ 7,481	$ 8,475	$ 1,495	$ 40,174	$33,678
Members							
Gloria Apesis	-	-	-	-	-	-	3,180
Elmer Campbell	-	3,838	2,314	3,957	305	10,414	8,145
Duane Favel	-	-	-	-	-	-	9,543
Barbara Flett	-	4,525	1,778	2,976	312	9,591	5,503
Robert Woods	-	7,688	2,673	4,192	513	15,066	8,011
Bruce Ruelling	-	7,338	4,180	6,374	-	17,892	13,622
Kenneth T Iron	-	7,088	3,481	5,800	-	16,369	7,379
Total	$ 9,960	$ 43,240	$ 21,907	$ 31,774	$ 2,625	$ 109,506	$89,062

Keewatin Yatthé Regional Health Authority

Schedule (5b)

Schedule of Senior Management Remuneration
For the Year Ended March 31, 2014

	2014					2013		
Senior Employees	Salaries[1]	Benefits and Allowances[2]	Sub-total	Severance Amount	Total	Salaries, Benefits & Allowances[1,2]	Severance	Total
Richard Petit, CEO	$ 178,118	$ 12,155	$ 190,274	$ -	$ 190,274	$ 173,271	$ -	$ 173,271
Jean Marc Desmeules, CEO	8,986	2,801	11,788	-	11,788	-	-	-
Edward Harding, CFO	117,428	13,615	131,043	-	131,043	130,026	-	130,026
Jean Marc Desmeules, Executive Director	125,058	13,393	138,452	-	138,452	90,465	-	90,465
Rowena Materne, Executive Director	117,609	12,560	130,169	-	130,169	131,244	-	131,244
Michael Quennell, Executive Director	117,009	11,454	128,463	-	128,463	104,769	-	104,769
Girija Nair, Executive Director	-	-	-	-	-	362	-	362
Total	$664,209	$ 65,979	$730,188	$ -	$730,188	$ 630,137	$ -	$630,137

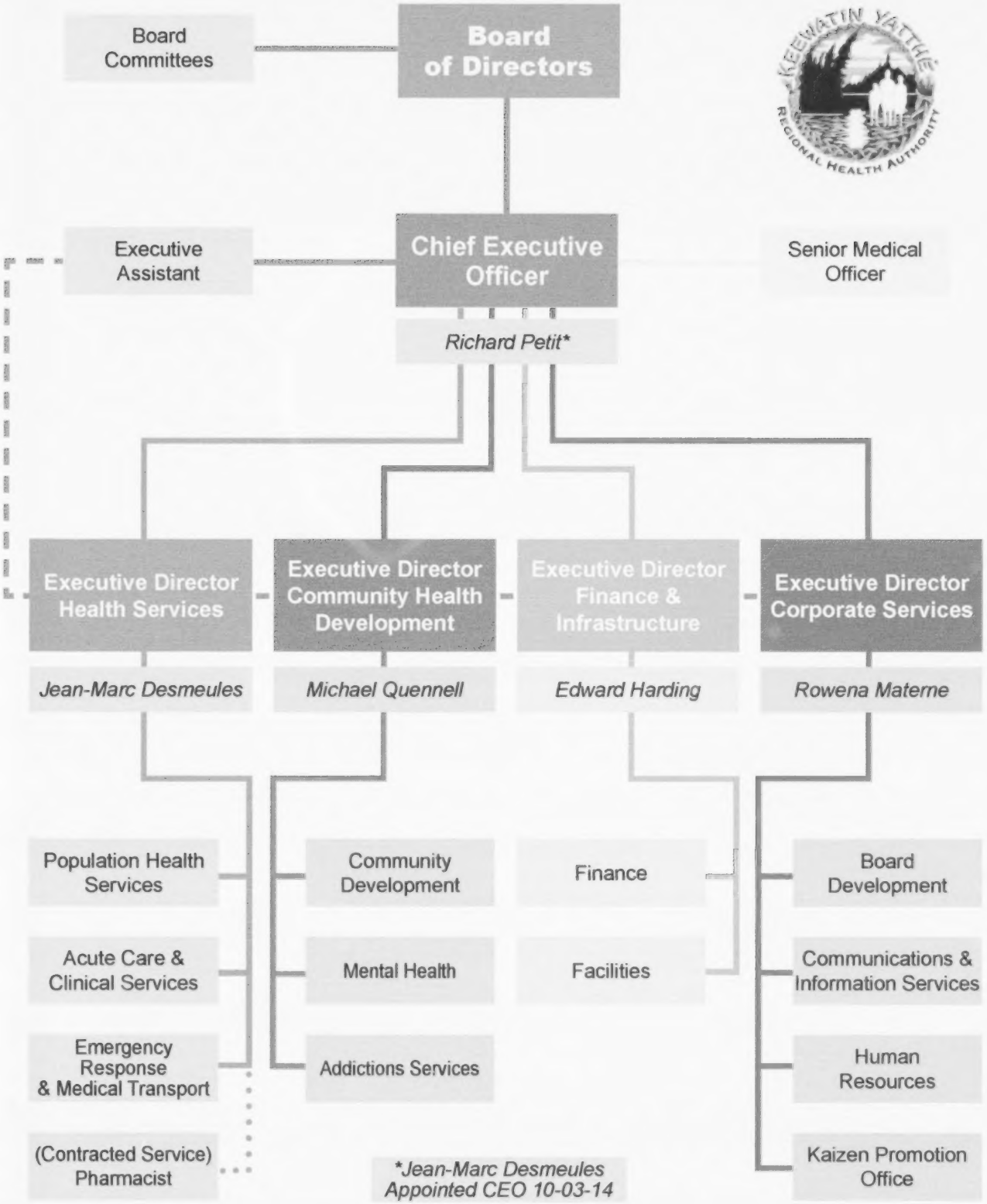
1. Salaries include regular base pay, overtime, honoraria, sick leave, vacation leave, and merit or performance pay, lump sum payments, and any other direct cash remuneration. The Chief Executive Officer's salary was paid at 90% of base salary. The Chief Executive Officer is eligible to earn up to 110% of his base salary. Performance pay is reflected in the year paid. This schedule will be amended in the 2014-15 fiscal year to reflect the performance adjustment. Refer to Note 14 for further details.

2. Benefits and Allowances include the employer's share of amounts paid for the employees' benefits and allowances that are taxable to the employee. This includes taxable professional development, education for personal interest, non-accountable relocation benefits and personal use of an automobile. It also includes personal use of a cell-phone, a computer, etc. and any other taxable benefits.

APPENDICES

ORGANIZATIONAL CHART

March 31, 2014



PAYEE DISCLOSURE LIST

Keewatin Yatthé Regional Health Authority
Payee Disclosure List
For the year ended March 31, 2014

As part of government's commitment to accountability and transparency, the Ministry of Health and Regional Health Authorities disclose payments of $50,000 or greater made to individuals, affiliates and other organizations during the fiscal year. These payments include salaries, contracts, transfers, supply and service purchases and other expenditures.

Personal Services

Listed are individuals who received payments for salaries, wages, honorariums, etc. which total $50,000 or more.

Abele, Brandi Da	$ 59,940
Aguinaldo, Rosalina	159,100
Anderson, Troy	120,378
Antony, Linto	142,301
Ballantyne, Betsy	109,611
Bernabe, Tex	127,293
Birkham, Joelle	90,869
Brunelle, Elizabeth	170,951
Caisse, Marie	53,105
Campbell, Deborah	88,250
Chartier, Paul	89,140
Clarke, Iris	104,509
Clarke, Jacqueline	92,269
Clarke, Cathy M	61,555
Clarke, Crystal	104,941
Corrigal, Anna	103,426
Daigneault, Diania	57,479
Daigneault, Lena	53,738
Daigneault, Robert	52,006
Davis, Kimberly	51,380
Deegan, Peter	96,107
Dennett, Lindsay	64,040
Desjarlais, Kathy	50,935
Desjarlais, Tammy A	55,257
Desmeules, Jean Marc	150,804
Durocher, Liz	90,085
Durocher, Martin	84,479
Durocher, Peter	124,291
Durocher, Waylon	103,209
Dyrland, Jared	99,304
Elliott, Hilda	74,138
Ericson, Chelsea	60,059
Favel, Cecile	84,753
Favel, Dennis	57,702
Favel, Marlena	119,753
Forde, Maudlin	105,123
Francis, Bibin	148,236
Gardiner, Christine	54,690
Gardiner, Melanie	85,978
Gardiner, Robert	57,700
Gardiner, Sheri	96,970
Geetha, Rakesh Mo	144,086
Gibbons, Edith	127,877
Gillis, Carol	100,589
Gordon, Calla	86,967
Hansen, Cindy	76,303
Hansen, Marlene	86,240
Hanson, Brenda	85,833
Hanson, Kimberly	50,389
Harbor, Kristi	146,927
Harding, Edward	131,496
Herman, Dean	92,788
Herman, Judy	56,388
Herman, Kevin	54,389
Herman, Marilyn	51,103
Herman, Melinda	56,498
Herman, Monique	54,779
Hodgson, Christina	54,710
Hodgson, Roberta	76,616
Hood, Samantha	74,288
Isravel, Kasthuri	99,758
Issac, Betsy	150,476
James, Anju	80,038
Janvier, Betty	50,368
Janvier, Joanne	50,103
Janvier, Kylie	77,228
Janvier, Rita	50,122
Janvier, Vanessa	51,077
Jones, Kalvin	84,841
Jones, Ruby	50,228
Kent, Stephanie	70,088
Kimbley, Sharon	118,245
Kissick, Margaret	80,386
Koskie, Megan	93,959
Kucharski, Michal	91,304
Kyplain, Jane	62,235

Kyplain, Tanya	56,138
Laboucane, Amanda	$ 80,096
Lafleur, Leanne	80,029
Lafond, Allison	87,122
Laliberte, Iona	51,058
Lanteigne, Michelle	96,065
Laprise, Devin	61,817
Laprise, Lawrence	61,592
Lariviere, Doreen	122,869
Lemaigre, Antoinett	88,931
Lemaigre, Jessie	53,258
Lemaigre, Jessie E	53,304
Lemaigre, Rosanne	121,551
Listoe, Eileen	116,313
Lloyd, Derek	74,317
Materne, Rowena	130,622
Maurice, Judy	69,559
Mazurik, Matt	81,946
Mcgaughey, Calvin	87,082
Moise, Clara	56,158
Montgrand, Glenda	100,033
Moore, Stacy	68,552
Morin, April	108,095
Morin, Clarissa	68,034
Morin, Ida	60,295
Morin, Lyndsay	75,686
Morin, Lynn	57,227
Muench, Lori	52,138
Octubre, Penafranc	64,314
Onyeneho, Iroegbu	108,132
Paul, Virgil	78,086
Pedersen, Phyllis	76,142
Perreault, Armande	90,748
Perry, Victoria	105,337
Petit, Christa	50,243
Petit, Melissa	78,002
Petit, Richard	190,274
Piche, Carol	86,965
Quennell, Michael	128,915
Reigert, Cindy	93,743
Riemer, Ann	84,975
Riemer, Dawnali	87,951
Roy, Jocelyn	75,476
Roy, Jody	71,680
Roy, Lorraine	94,446
Seidel, Jessica	55,865
Seright, David	73,945
Seright, Eva	84,707
Seright-Gardiner, Pearl	127,996
Shatilla, Dennis	71,417
Shmyr, Stacey	82,131
Smith, Ryan	145,892
Solway, Loretta	57,704
Striker, Bertha	52,004
Sylvestre, Brenda	50,916
Taylor, Patricia	234,355
Taylor, Sharon	71,963
Thomas, Arun	119,052
Thomas, Asha	97,383
Thompson, Marlene	111,217
Toulejour, Justine	67,960
Ullberg, Randeana	77,784
Varghese, Jisha	63,441
Wallace, Robin	129,376
Watson, Emily	115,961
West, Dale	102,253
Wilkinson, Ryan	69,953
Woods, Doris	87,215
Yelland, Rochelle	81,246
Yole-Merasty, Sasha	88,513

Supplier Payments

Listed are payees who received $50,000 or more for the provision of goods and services, including office supplies, communications, contracts and equipment.

SUN	$ 53,631.69
Silver Pine Excavating Ltd.	59,433.89
Marsh Canada Limited	59,661.00
Grand & Toy	61,056.23
Public Employees Pension Plan	64,797.67
SGEU - Ltd	68,674.70
Meyers Norris Penny LLP	68,750.00
Prairie North Regional Health Authority	70,569.44
Ile a la Crosse Development Corp	73,480.00
Johnson & Johnson OCD	81,302.35
Andrea, Gaudet	82,562.94
M.D. Ambulance Care Ltd.	84,275.00
Hospira Healthecare Corp	85,708.80
Ile a la Crosse Friendship Center	89,500.00
La Loche Non-Profit Housing Corp	94,920.00
Cherry Insurance	98,359.80
The Great West Life Assurance Co	100,819.38
SGEU	105,501.58
North Sask Laundry	105,715.05
101134903 Saskatchewan Ltd.	116,153.38
McKesson Canada	122,021.06
3sHealth - Disability Income Plan	125,373.15
Crestline Coach Ltd	127,147.49
Piche's Security	130,536.00
North West Company	144,131.81
3sHealth	146,324.43
SaskTel	147,357.94
3sHealth - Core Dental Plan	155,890.63
Eckert, Arlene	156,942.00
SaskPower	160,672.87
Schaan Healthcare Products	170,703.08
Meadow Lake Tribal Council	200,000.00
Campbell, Becky Jo	202,393.33
Sysco Serca Food Services Inc.	207,223.11
Sask. Worker's Comp Board	213,653.33
Mamawetan Churchill River Region	267,262.19
Minister of Finance	270,396.96
3sHealth - I/S En Dntl Ex Hlth Plan	328,886.53
Minister of Finance	388,239.83
Federated Co-Operatives Ltd	499,571.74
Sask. Healthcare Employees Pension	2,064,590.46
Receiver General for Canada	5,424,598.19